

Attachment NUI-JDS-1

James D. Simpson Professional Qualifications

James D. Simpson
Vice President

Mr. Simpson is a senior executive with more than 30 years of experience in the energy industry. He has held positions at a natural gas utility; an entrepreneurial company providing a proprietary service to generating companies; and state regulatory agencies. His responsibilities have included pricing strategy, regulatory affairs, analysis and planning, and business development.

REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Affairs

Representative engagements and responsibilities include:

- Designed decoupling mechanism and prepared supporting testimony for several New England utilities.
- Prepared testimony in support of Concentric sales forecast for two New England utilities.
- Designed rates, provided supporting testimony for New England utility
- Prepared strategic assessment of PBR options for South Central utility
- Prepared validation of sales forecast and analysis of declining use per customer for Northeast utility
- Prepared rate design for Mid Atlantic utility for rate increase filing
- Prepared marginal cost study and testimony for Northeast utility
- Prepared Marginal Cost Study and rate design for Northeast utility
- Preparing an assessment of forecast methodology and forecast accuracy for Northeast utility
- Served as primary rate design witness for Bay State Gas Company, Northern Utilities (Maine and New Hampshire) and Granite State Gas Transmission on issues including rate reclassification, restructuring, market competitiveness, and earnings stability

Business Strategy and Operations

Representative engagements and responsibilities include:

- Held position of Chief Operating Officer for major New England gas company, responsible for all regulated business activities including Gas Supply, Operations, Engineering, Marketing and Sales, and Planning
- Developed marketing plan and developed and implemented sales strategies
- Developed brand awareness strategy; created coordinated electronic and physical marketing materials; created and implemented a trade publication strategy. Simplified and shortened sales process; focused on prospective client decision making and understanding of company value proposition
- Implemented new Optimal Growth strategy to identify opportunities and track investments
- Led team that created plan to align company structure and culture with new competition-based growth and customer-focus strategy. Led organization during implementation of new strategy, structure, and culture

Contract Negotiations

Representative engagements and responsibilities include:

- Successfully negotiated contract for first new North America operations site in four years
- Persuaded state regulators to reverse established regulatory policies in conflict with company strategy
- Successfully negotiated unique contract with largest customer on company's system, reversing ten years of unproductive discussions
- Directed negotiation of groundbreaking labor contract that allowed company to use outside contractors and to reduce the union work force by 10%
- Negotiated agreement with pipeline for short term incremental capacity at significant savings
- Negotiated company's commitment to conduct residential customer choice pilot program that provided stakeholders with residential unbundling experience
- Successfully argued for changes to regulators' rate design policies, to improve growth opportunities and customer understanding of pricing. Changes resulted in improved growth rate and customer satisfaction

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2005 – Present)

Vice President

Assistant Vice President

Executive Advisor

Separation Technologies, Inc. (2001 – 2004)

Vice President, Business Development

Bay State Gas Company (1982 – 2000)

Senior Vice President, Large Customer Sales and Regulatory Affairs (1999 – 2000)

Senior Vice President/COO of Regulated Utility Business (1996 – 1999)

Vice President, Market Analysis and Pricing (1993 – 1996)

Director/Manager of Rates (1982 – 1993)

Massachusetts Department of Public Utilities (1978 – 1982)

Director

Senior Analyst

Wisconsin Public Service Commission (1977 – 1978)

Senior Analyst

EDUCATION

M.S., Economics, University of Wisconsin

B.A., Economics, University of Minnesota, magna cum laude

Attachment NUI-JDS-2
Allocation of Northern Fixed Capacity Costs

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

1 **Total Fixed Capacity Costs To Be Allocated**

2		NUI Total	
3	Pipeline Demand	\$ 10,471,699	
4	Storage Demand	\$ 16,879,742	
5	Peaking Demand	\$ 4,204,350	
6	Subtotal Demand	\$ 31,555,791	
7			
8	Capacity Release (Credit)	\$ (960,000)	
9	Asset Management (Credit)	\$ (2,400,000)	
10	Total Net Demand Costs	\$ 28,195,791	

13 **Proportional Responsibility (PR) Allocators**

15 **Allocation of Product and Pipeline Demand Costs (including Injections) to Months**
 16 (based on Pipeline Design Day Sendout)

17		Pipeline Volume	Rank	% Max Month	PR	CumPR	\$\$
21	NOV	667,586	3	73.54%	5.397%	11.988%	\$ 1,255,315
22	DEC	459,133	7	50.58%	0.909%	5.158%	\$ 540,136
23	JAN	498,662	5	54.71%	0.506%	5.931%	\$ 621,110
24	FEB	473,716	6	52.18%	0.268%	5.426%	\$ 568,172
25	MAR	907,802	1	100.00%	21.475%	35.956%	\$ 3,765,178
26	APR	712,853	2	78.53%	2.493%	14.481%	\$ 1,516,398
27	MAY	401,350	8	44.21%	1.364%	4.249%	\$ 444,916
28	JUN	265,942	11	29.30%	0.131%	2.452%	\$ 256,784
29	JUL	276,019	10	30.41%	0.111%	2.563%	\$ 268,408
30	AUG	252,872	12	27.86%	2.321%	2.321%	\$ 243,078
31	SEP	302,279	9	33.30%	0.321%	2.885%	\$ 302,065
32	OCT	520,599	4	57.35%	0.659%	6.591%	\$ 690,139
33	TOTAL	5,736,813			35.956%	100.000%	\$ 10,471,699

36 **Allocation of Storage and Peaking Demand Costs to Months**
 37 (based on Storage Withdrawals from Design Winter Sendout)

38		Storage Withdrawal Volume	Rank	% Max Month	PR	CumPR	\$\$	Plus Injection Fees	TOTAL
42	NOV	280,891	5	27.2%	5.4%	5.4%	\$ 1,144,919	\$ -	\$ 1,144,919
43	DEC	898,865	3	86.9%	18.8%	25.1%	\$ 5,282,805	\$ -	\$ 5,282,805
44	JAN	1,034,523	1	100.0%	9.9%	36.6%	\$ 7,711,498	\$ 7,229	\$ 7,718,728
45	FEB	931,846	2	90.1%	1.6%	26.6%	\$ 5,618,890	\$ 16,891	\$ 5,635,780
46	MAR	316,407	4	30.6%	0.9%	6.3%	\$ 1,325,878	\$ 5,777	\$ 1,331,655
47	APR	30	6	0.0%	0.0%	0.0%	\$ 102	\$ 2,879	\$ 2,981
48	MAY	-	7	0.0%	0.0%	0.0%	\$ -	\$ 2,461	\$ 2,461
49	JUN	-	7	0.0%	0.0%	0.0%	\$ -	\$ 30,536	\$ 30,536
50	JUL	-	7	0.0%	0.0%	0.0%	\$ -	\$ 45,178	\$ 45,178
51	AUG	-	7	0.0%	0.0%	0.0%	\$ -	\$ 43,982	\$ 43,982
52	SEP	-	7	0.0%	0.0%	0.0%	\$ -	\$ 45,826	\$ 45,826
53	OCT	-	7	0.0%	0.0%	0.0%	\$ -	\$ 97,538	\$ 97,538
54	TOTAL	3,462,562	7		36.6%	100.0%	\$ 21,084,092	\$ 298,297	\$ 21,382,389

Allocation of Storage Injection Fees to Months
 (based on Storage Injections from Design Winter Sendout)

	Storage Injection Volume	Pipeline	% of Deliveries Injected	Injection Fees
NOV	-	667,586	0.00%	\$ -
DEC	-	459,133	0.00%	\$ -
JAN	5,849	498,662	1.16%	\$ 7,229
FEB	14,514	473,716	2.97%	\$ 16,891
MAR	1,395	907,802	0.15%	\$ 5,777
APR	1,356	712,853	0.19%	\$ 2,879
MAY	2,232	401,350	0.55%	\$ 2,461
JUN	35,893	265,942	11.89%	\$ 30,536
JUL	55,862	276,019	16.83%	\$ 45,178
AUG	55,862	252,872	18.09%	\$ 43,982
SEP	54,060	302,279	15.17%	\$ 45,826
OCT	85,687	520,599	14.13%	\$ 97,538
TOTAL	312,710	5,736,813	5.17%	\$ 298,297

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL
1 Pipeline & Product Demand	\$ 1,255,315	\$ 540,136	\$ 621,110	\$ 568,172	\$ 3,765,178	\$ 1,516,398	\$ 444,916	\$ 256,784	\$ 268,408	\$ 243,078	\$ 302,065	\$ 690,139	\$ 10,471,699
2 Storage & Peaking	\$ 1,144,919	\$ 5,282,805	\$ 7,718,728	\$ 5,635,780	\$ 1,331,655	\$ 2,981	\$ 2,461	\$ 30,536	\$ 45,178	\$ 43,982	\$ 45,826	\$ 97,538	\$ 21,382,389
3 Less: Injection Fees	\$ -	\$ -	\$ (7,229)	\$ (16,891)	\$ (5,777)	\$ (2,879)	\$ (2,461)	\$ (30,536)	\$ (45,178)	\$ (43,982)	\$ (45,826)	\$ (97,538)	\$ (298,297)
4 Less: Capacity Release	\$ (192,000)	\$ (192,000)	\$ (192,000)	\$ (192,000)	\$ (192,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (960,000)
5 Less: Asset Management	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,400,000)
6 Total Demand	\$ 1,808,234	\$ 5,230,941	\$ 7,740,608	\$ 5,595,062	\$ 4,499,056	\$ 1,116,500	\$ 444,916	\$ 256,784	\$ 268,408	\$ 243,078	\$ 302,065	\$ 690,139	\$ 28,195,791
7													
8 Firm Sendout Allocation based on PR Allocator Dispatch													
9	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL
10 Therms													
11 Maine	555,860	768,621	869,777	777,372	672,236	441,279	276,674	187,343	195,668	94,680	189,182	324,856	5,353,548
12 New Hampshire	520,139	747,644	875,485	786,439	702,698	435,561	243,910	175,796	178,469	164,813	209,777	327,410	5,368,141
13 Total	1,075,999	1,516,265	1,745,262	1,563,811	1,374,934	876,840	520,584	363,139	374,137	259,493	398,959	652,266	10,721,689
14													
15 Percentage of Total	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL
16 Maine	51.66%	50.69%	49.84%	49.71%	48.89%	50.33%	53.15%	51.59%	52.30%	36.49%	47.42%	49.80%	49.91%
17 New Hampshire	48.34%	49.31%	50.16%	50.29%	51.11%	49.67%	46.85%	48.41%	47.70%	63.51%	52.58%	50.20%	50.09%
18 Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19													
20 Demand Allocation by Jurisdiction													
21 Maine	\$934,132	\$2,651,655	\$3,857,646	\$2,781,311	\$2,199,689	\$561,890	\$236,459	\$132,474	\$140,373	\$88,691	\$143,236	\$343,719	\$14,071,275
22 New Hampshire	\$874,102	\$2,579,286	\$3,882,962	\$2,813,751	\$2,299,367	\$554,609	\$208,457	\$124,309	\$128,035	\$154,387	\$158,829	\$346,421	\$14,124,516
23 Total	\$1,808,234	\$5,230,941	\$7,740,608	\$5,595,062	\$4,499,056	\$1,116,500	\$444,916	\$256,784	\$268,408	\$243,078	\$302,065	\$690,139	\$28,195,791
24													
25 Detailed Demand Allocation by Jurisdiction													
26 Maine	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL
27 Pipeline & Product Demand	\$ 648,495	\$ 273,804	\$ 309,539	\$ 282,439	\$ 1,840,880	\$ 763,143	\$ 236,459	\$ 132,474	\$ 140,373	\$ 88,691	\$ 143,236	\$ 343,719	\$ 5,203,252
28 Storage & Peaking	\$ 591,464	\$ 2,677,946	\$ 3,846,742	\$ 2,801,552	\$ 651,076	\$ 1,500	\$ 1,308	\$ 15,753	\$ 23,628	\$ 16,048	\$ 21,730	\$ 48,578	\$ 10,697,324
29 Injection Fees	\$ -	\$ -	\$ (3,603)	\$ (8,396)	\$ (2,825)	\$ (1,449)	\$ (1,308)	\$ (15,753)	\$ (23,628)	\$ (16,048)	\$ (21,730)	\$ (48,578)	\$ (143,317)
30 Capacity Release (Credit)	\$ (99,187)	\$ (97,328)	\$ (95,686)	\$ (95,443)	\$ (93,873)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (481,518)
31 Asset Management (Credit)	\$ (206,640)	\$ (202,767)	\$ (199,346)	\$ (198,840)	\$ (195,569)	\$ (201,304)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,204,466)
32 Total Allocated Demand	\$ 934,132	\$ 2,651,655	\$ 3,857,646	\$ 2,781,311	\$ 2,199,689	\$ 561,890	\$ 236,459	\$ 132,474	\$ 140,373	\$ 88,691	\$ 143,236	\$ 343,719	\$ 14,071,275
33													
34													
35 NH	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL
36 Pipeline & Product Demand	\$ 606,821	\$ 266,332	\$ 311,571	\$ 285,733	\$ 1,924,298	\$ 753,255	\$ 208,457	\$ 124,309	\$ 128,035	\$ 154,387	\$ 158,829	\$ 346,421	\$ 5,268,447
37 Storage & Peaking	\$ 553,455	\$ 2,604,860	\$ 3,871,986	\$ 2,834,228	\$ 680,579	\$ 1,481	\$ 1,153	\$ 14,782	\$ 21,551	\$ 27,935	\$ 24,096	\$ 48,960	\$ 10,685,066
38 Injection Fees	\$ -	\$ -	\$ (3,627)	\$ (8,494)	\$ (2,952)	\$ (1,430)	\$ (1,153)	\$ (14,782)	\$ (21,551)	\$ (27,935)	\$ (24,096)	\$ (48,960)	\$ (154,980)
39 Capacity Release	\$ (92,813)	\$ (94,672)	\$ (96,314)	\$ (96,557)	\$ (98,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (478,482)
40 Asset Management (Credit)	\$ (193,360)	\$ (197,233)	\$ (200,654)	\$ (201,160)	\$ (204,431)	\$ (198,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,195,534)
41 Total Allocated Demand	\$ 874,102	\$ 2,579,286	\$ 3,882,962	\$ 2,813,751	\$ 2,299,367	\$ 554,609	\$ 208,457	\$ 124,309	\$ 128,035	\$ 154,387	\$ 158,829	\$ 346,421	\$ 14,124,516

Attachment NUI-JDS-3
New Hampshire SMBA Allocations

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

1	NH Division Total Annual Demand Cost Allocation	MDQ	Costs
2	Pipeline & Product Demand	12,686	\$ 5,268,447
3	Storage		\$ 8,430,296
4	Peaking		\$ 2,099,790
5	Total Gross Demand Cost		\$15,798,533

8	NH Transportation Capacity Assignment (% of MDQ)		
9	Pipeline & Product Demand		8.20%
10	Storage		5.51%
11	Peaking		5.46%

13	NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs		
14		MDQ	Costs
15	Pipeline & Product Demand	1,040	\$ 432,013
16	Storage		\$ 464,509
17	Peaking		\$ 114,649
18	Total Capacity Assignment Credit		\$ 1,011,170

21	NH Net Annual Demand Cost (Less Capacity A)		
22	Pipeline & Product Demand	11,646	\$ 4,836,434
23	Storage		\$ 7,965,786
24	Peaking		\$ 1,985,141
25	Total Net Demand Cost (Less Capacity Assignment)		\$14,787,362

27	DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND COSTS			
28		MDQ	Costs	Unit Cost
29	Pipeline & Product Demand	11,646	\$ 4,836,434	\$ 415.28
30	Less: Base Use	4,367	\$ 1,813,333	
31	Remaining Pipeline Use	7,280	\$ 3,023,101	

NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)
 (Based on NH Firm Sales & Non-Exempt Transp. Sendout for Remaining Temperature Sensitive Load)

	All Months					Peak Months Only					
	Remaining Load	Rank	%WINTER	PR	CumPR	Remaining Load	Rank	%WINTER	PR	CumPR	
43	NOV	2,113,826	6	37.44%	3.479%	5.559%	2,113,826	6	37.44%	6.240%	6.240%
44	DEC	4,009,334	3	71.01%	0.898%	13.839%	4,009,334	3	71.01%	0.898%	14.520%
45	JAN	5,645,994	1	100.00%	10.607%	33.636%	5,645,994	1	100.00%	10.607%	34.317%
46	FEB	5,047,145	2	89.39%	9.191%	23.030%	5,047,145	2	89.39%	9.191%	23.711%
47	MAR	3,857,314	4	68.32%	6.033%	12.941%	3,857,314	4	68.32%	6.033%	13.622%
48	APR	2,494,870	5	44.19%	1.350%	6.909%	2,494,870	5	44.19%	1.350%	7.590%
49	MAY	935,448	7	16.57%	0.591%	2.080%					
50	JUN	152,167	9	2.70%	0.151%	0.272%					
51	JUL	75,484	10	1.34%	0.021%	0.121%					
52	AUG	15,517	12	0.27%	0.023%	0.023%					
53	SEP	63,585	11	1.13%	0.077%	0.100%					
54	OCT	701,778	8	12.43%	1.217%	1.489%					
55	TOTAL	25,112,462			33.636%	100.000%	23,168,482			100.000%	
56	WINTER					95.914%				100.000%	
57	SUMMER					4.086%				0.000%	

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

1 DEMAND COSTS ALLOCATED TO MONTHS:														%	%			
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	Winter	Summer	Winter	Summer	
2																		
3	Pipeline - Base	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 1,813,333	\$ 906,667	\$ 906,667	50.00%	50.00%	
4	Pipeline - Remaining	\$ 168,050	\$ 418,365	\$ 1,016,857	\$ 696,209	\$ 391,232	\$ 208,855	\$ 62,891	\$ 8,231	\$ 3,669	\$ 692	\$ 3,032	\$ 45,017	\$ 3,023,101	\$ 2,899,568	\$ 123,533	95.91%	4.09%
5	Total Pipeline	\$ 319,161	\$ 569,476	\$ 1,167,968	\$ 847,320	\$ 542,343	\$ 359,966	\$ 214,002	\$ 159,343	\$ 154,780	\$ 151,803	\$ 154,143	\$ 196,128	\$ 4,836,434	\$ 3,806,235	\$ 1,030,200	78.70%	21.30%
6																		
7	Storage & Peaking	\$ 553,157	\$ 1,377,102	\$ 3,347,117	\$ 2,291,661	\$ 1,287,792	\$ 687,473	\$ 207,013	\$ 27,095	\$ 12,078	\$ 2,279	\$ 9,981	\$ 148,179	\$ 9,950,928	\$ 9,544,303	\$ 406,625	95.91%	4.09%
8																		
9	Less Credits to Demand Cost																	
10	Cap Rel Margins & Asset Mgt Credi	\$ 104,457	\$ 243,067	\$ 574,477	\$ 396,921	\$ 228,042	\$ 127,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,674,016	\$ 1,674,016	\$ -	100.00%	0.00%
11	Interruptible Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	Re-Entry Fee Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13																		
14	Total Direct Demand Costs	\$ 767,861	\$ 1,703,511	\$ 3,940,609	\$ 2,742,060	\$ 1,602,093	\$ 920,387	\$ 421,015	\$ 186,437	\$ 166,858	\$ 154,082	\$ 164,124	\$ 344,307	\$ 13,113,346	\$ 11,676,521	\$ 1,436,825	89.04%	10.96%
15																		
16	Indirect Demand Costs/(Credits)																	
17	Miscellaneous Overhead												\$ 124,297	\$ 94,861	\$ 29,436	76.32%	23.68%	
18	Local Production & Storage												\$ 686,673	\$ 686,673	\$ -	100.00%	0.00%	
19	Subtotal												\$ 810,970	\$ 781,534	\$ 29,436	96.37%	3.63%	

Attachment NUI-JDS-4

New Hampshire Sales and Sendout Forecast

Northern Utilities - NEW HAMPSHIRE DIVISION
 Forecasted Sales (Volumes in Dth)
 2009 - 2010 Period

Line No.	Firm Sales	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	Winter	Summer
1	Res Heat	128,796	226,339	297,773	265,528	221,085	156,847	86,812	45,512	42,040	35,136	35,613	66,247	1,607,728	1,296,367	311,361
2	Res General	2,634	3,338	3,374	2,868	2,560	2,112	1,874	1,725	1,984	1,891	1,876	2,108	28,325	16,887	11,438
3	Total Residential	131,430	229,677	301,147	268,395	223,645	158,960	88,686	47,237	44,004	37,027	37,489	68,355	1,636,053	1,313,254	322,799
4	G50 Low Annual-Low Winter	14,341	14,280	23,520	17,582	15,740	14,376	10,765	10,795	13,984	13,529	13,149	13,696	175,758	99,840	75,918
5	G40 Low Annual-High Winter	59,722	128,578	164,103	147,857	121,968	79,315	38,109	16,118	13,297	10,310	11,747	25,990	817,114	701,543	115,571
6	G51 Med Annual-Low Winter	42,587	45,281	38,556	35,706	29,034	25,500	26,786	23,424	32,516	30,107	28,284	38,867	396,650	216,665	179,984
7	G41 Med Annual-High Winter	47,300	60,490	130,163	114,915	89,881	62,352	16,618	3,838	6,534	5,597	10,758	20,555	569,000	505,101	63,899
8	G52 High Annual-Low Winter	14,134	12,215	8,484	6,299	5,543	4,173	8,529	15,415	22,387	25,410	18,852	22,383	163,823	50,848	112,975
9	G42 High Annual-High Winter	18,537	25,928	8,054	11,580	6,764	6,070	12,556	7,518	6,236	5,051	6,510	10,772	125,577	76,934	48,642
10	Total C&I	196,622	286,772	372,880	333,940	268,931	191,786	113,363	77,107	94,953	90,004	89,300	132,263	2,247,922	1,650,931	596,991
11	Total Sales	328,052	616,449	674,027	602,335	492,575	350,746	202,050	124,344	138,967	127,031	126,789	200,618	3,883,974	2,964,185	919,789
12	Residential Heat & Non Heat	131,430	229,677	301,147	268,395	223,645	158,960	88,686	47,237	44,004	37,027	37,489	68,355	1,636,053	1,313,254	322,799
13	SALES HLF CLASSES	71,063	71,776	70,561	59,587	50,318	44,049	46,080	49,633	68,887	69,046	60,285	74,946	736,231	367,353	368,878
14	SALES LLF CLASSES	125,559	214,996	302,320	274,353	218,613	147,737	67,283	27,473	26,066	20,958	29,015	57,317	1,511,690	1,283,578	228,113
15	Total Firm Sales	328,052	616,449	674,027	602,335	492,575	350,746	202,050	124,344	138,967	127,031	126,789	200,618	3,883,974	2,964,185	919,789

Northern Utilities - NEW HAMPSHIRE DIVISION
SENDOUT BY CLASS - ALLOCATION BETWEEN BASE & REMAINING SENDOUT

1 ESTIMATED SENDOUT BY CLASS - Therms																
2 Calendar Month Sendout Volumes (Includes Loss & Unaccounted For)																
3 Normal Winter	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	Winter	Summer	% in Winter
4 Res Heat	1,308,147	2,288,113	3,022,887	2,695,235	2,244,163	1,593,042	883,075	463,419	427,666	357,821	362,168	673,235	16,328,969	13,161,586	3,167,383	81%
5 Res General	26,752	33,897	34,254	29,109	25,986	21,455	19,061	17,584	19,984	19,258	19,080	21,420	287,819	171,453	116,367	60%
6 G50 Low Annual-Low Winter	145,661	144,991	238,767	178,469	159,775	146,008	109,507	109,914	142,259	137,781	133,716	139,189	1,786,038	1,013,672	772,366	57%
7 G40 Low Annual-High Winter	606,581	1,305,505	1,665,918	1,500,826	1,238,058	805,569	387,653	164,115	135,265	104,998	119,462	264,128	8,298,080	7,122,458	1,175,622	86%
8 G51 Med Annual-Low Winter	432,549	459,760	391,413	362,434	294,716	258,995	272,469	238,511	330,780	306,601	287,640	394,990	4,030,858	2,199,867	1,830,991	55%
9 G41 Med Annual-High Winter	480,411	614,181	1,321,368	1,166,444	912,356	633,288	169,039	39,080	66,467	56,995	109,403	208,890	5,777,922	5,128,407	649,875	89%
10 G52 High Annual-Low Winter	143,554	124,021	86,129	63,938	56,267	42,385	86,763	156,958	227,734	258,768	191,717	227,467	1,665,700	516,292	1,149,407	31%
11 G42 High Annual-High Winter	188,280	263,261	81,760	117,547	68,659	61,654	127,724	76,547	63,437	51,435	66,207	109,468	1,275,978	781,160	494,817	61%
12 Subtotal																
13 Residential	1,334,898	2,332,009	3,057,141	2,724,344	2,270,149	1,614,497	902,135	480,983	447,650	377,079	381,248	694,655	16,616,788	13,333,038	3,283,750	80%
14 SALES HLF CLASSES	721,765	728,772	716,308	604,841	510,758	447,387	468,739	505,382	700,773	703,150	613,073	761,646	7,482,595	3,729,832	3,752,764	50%
15 SALES LLF CLASSES	1,275,272	2,182,947	3,069,046	2,784,816	2,219,073	1,500,511	684,416	279,742	265,169	213,428	295,073	582,486	15,351,979	13,031,665	2,320,314	85%
16 Total Firm Sales	3,331,935	5,243,728	6,842,496	6,114,001	4,999,980	3,562,395	2,055,290	1,266,107	1,413,593	1,293,658	1,289,394	2,038,788	39,451,363	30,094,535	9,356,828	76%
17																
18 BASE SENDOUT BY CLASS - Therms																
	30	31	31	28	31	30	31	30	31	31	30	31	TOTAL	WINTER	SUMMER	Daily Base Gas Entitlement
20 Res Heat	380,074	392,743	392,743	354,736	392,743	380,074	392,743	380,074	392,743	380,074	392,743	362,168	392,743	4,571,409	2,278,294	12,669
21 Res General	18,988	19,621	19,621	17,722	19,621	18,988	19,061	17,584	19,621	19,258	18,988	19,621	228,673	114,561	114,112	633
22 G50 Low Annual-Low Winter	135,503	140,020	140,020	126,470	140,020	135,503	109,507	109,914	140,020	137,781	133,716	139,189	1,587,663	817,536	770,127	4,517
23 G40 Low Annual-High Winter	116,256	120,132	120,132	108,506	120,132	116,256	120,132	116,256	120,132	104,998	116,256	120,132	1,399,319	701,413	697,906	3,875
24 G51 Med Annual-Low Winter	308,410	318,690	318,690	287,849	294,716	258,995	272,469	238,511	318,690	306,601	287,640	318,690	3,529,953	1,787,351	1,742,602	10,280
25 G41 Med Annual-High Winter	59,740	61,731	61,731	55,757	61,731	59,740	61,731	39,080	61,731	56,995	59,740	61,731	701,440	360,431	341,009	1,991
26 G52 High Annual-Low Winter	143,554	124,021	86,129	63,938	56,267	42,385	86,763	156,958	227,734	243,251	191,717	227,467	1,650,183	516,292	1,133,891	7,847
27 G42 High Annual-High Winter	55,583	57,436	57,436	51,878	57,436	55,583	57,436	55,583	57,436	51,435	55,583	57,436	670,261	335,352	334,909	1,853
28 Subtotal																
29 Residential	399,062	412,364	412,364	372,458	412,364	399,062	411,804	397,638	412,364	377,079	381,156	412,364	4,800,082	2,407,676	2,392,406	13,302
30 SALES HLF CLASSES	587,467	582,731	544,839	478,257	491,003	436,883	468,739	505,382	686,445	687,633	613,073	685,346	6,767,799	3,121,180	3,646,619	22,644
31 SALES LLF CLASSES	231,580	239,299	239,299	216,141	239,299	231,580	239,299	210,919	239,299	213,428	231,580	239,299	2,771,021	1,397,197	1,373,824	7,719
32 Total Firm Sales	1,218,109	1,234,394	1,196,502	1,066,856	1,142,666	1,067,525	1,119,842	1,113,940	1,338,108	1,278,141	1,225,809	1,337,009	14,338,901	6,926,053	7,412,849	48%
33																
34 REMAINING SENDOUT BY CLASS - Therms																
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER	% of Total
35 Res Heat	928,073	1,905,369	2,630,144	2,340,498	1,851,419	1,212,968	490,331	83,344	34,922	-	-	280,492	11,757,560	10,868,471	889,089	46.82%
36 Res General	7,764	14,276	14,633	11,387	6,365	2,467	-	-	363	-	92	1,799	59,147	56,892	2,255	0.24%
37 G50 Low Annual-Low Winter	10,158	4,971	98,747	51,999	19,755	10,504	-	-	2,239	-	-	-	198,375	196,136	2,239	0.79%
38 G40 Low Annual-High Winter	490,324	1,185,374	1,545,787	1,392,320	1,117,926	689,313	267,521	47,859	15,133	-	3,206	143,997	6,898,761	6,421,044	477,716	27.47%
39 G51 Med Annual-Low Winter	124,139	141,069	72,722	74,585	-	-	-	-	12,089	-	-	76,300	500,905	412,516	88,389	1.99%
40 G41 Med Annual-High Winter	420,671	552,449	1,259,636	1,110,686	850,625	573,548	107,308	-	4,736	-	49,663	147,159	5,076,482	4,767,616	308,866	20.21%
41 G52 High Annual-Low Winter	-	-	-	-	-	-	-	-	-	15,517	-	-	15,517	-	15,517	0.06%
42 G42 High Annual-High Winter	132,697	205,825	24,324	65,669	11,223	6,071	70,288	20,964	6,001	-	10,624	52,032	605,716	445,808	159,908	2.41%
43 Subtotal																
44 Residential	935,836	1,919,645	2,644,777	2,351,885	1,857,785	1,215,435	490,331	83,344	35,285	-	92	282,291	11,816,707	10,925,363	891,344	47.06%
45 SALES HLF CLASSES	134,298	146,041	171,469	126,584	19,755	10,504	-	-	14,328	15,517	-	76,300	714,797	608,652	106,145	2.85%
46 SALES LLF CLASSES	1,043,693	1,943,648	2,829,747	2,568,675	1,979,774	1,268,931	445,117	68,823	25,871	-	63,493	343,187	12,580,959	11,634,468	946,491	50.10%
47 Total Firm Sales	2,118,826	4,009,334	5,645,994	5,047,145	3,857,314	2,494,870	935,448	152,167	75,484	15,517	63,585	701,778	25,112,462	23,168,482	1,943,980	92%

Attachment NUI-JDS-5

Allocation of Fixed and Variable Gas Costs to

New Hampshire Firm Sales Rate Classes

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Monthly Base Costs to Customer Classes

1 BASE DEMAND COSTS BY CLASS															
	30	31	31	28	31	30	31	30	31	31	30	31	365	181	184
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
5 Res Heat	\$ 47,150	\$ 48,079	\$ 49,601	\$ 50,245	\$ 51,938	\$ 53,801	\$ 52,997	\$ 51,559	\$ 44,352	\$ 42,304	\$ 44,646	\$ 44,389	\$ 581,060	\$ 300,813	\$ 280,247
6 Res General	\$ 2,356	\$ 2,402	\$ 2,478	\$ 2,510	\$ 2,595	\$ 2,688	\$ 2,572	\$ 2,383	\$ 2,216	\$ 2,277	\$ 2,341	\$ 2,218	\$ 29,034	\$ 15,028	\$ 14,006
7 G50 Low Annual-Low Winter	\$ 16,810	\$ 17,141	\$ 17,684	\$ 17,913	\$ 18,517	\$ 19,181	\$ 14,777	\$ 14,910	\$ 15,812	\$ 16,289	\$ 16,484	\$ 15,731	\$ 201,249	\$ 107,245	\$ 94,004
8 G40 Low Annual-High Winter	\$ 14,422	\$ 14,706	\$ 15,172	\$ 15,369	\$ 15,887	\$ 16,456	\$ 16,211	\$ 15,771	\$ 13,566	\$ 12,414	\$ 14,331	\$ 13,577	\$ 177,882	\$ 92,012	\$ 85,870
9 G51 Med Annual-Low Winter	\$ 38,259	\$ 39,013	\$ 40,249	\$ 40,771	\$ 38,975	\$ 36,661	\$ 36,767	\$ 32,355	\$ 35,989	\$ 36,249	\$ 35,459	\$ 36,019	\$ 446,766	\$ 233,929	\$ 212,838
10 G41 Med Annual-High Winter	\$ 7,411	\$ 7,557	\$ 7,796	\$ 7,898	\$ 8,164	\$ 8,456	\$ 8,330	\$ 5,301	\$ 6,971	\$ 6,738	\$ 7,364	\$ 6,977	\$ 88,964	\$ 47,282	\$ 41,682
11 G52 High Annual-Low Winter	\$ 17,808	\$ 15,182	\$ 10,878	\$ 9,056	\$ 7,441	\$ 6,000	\$ 11,708	\$ 21,292	\$ 25,718	\$ 28,759	\$ 23,634	\$ 25,709	\$ 203,184	\$ 66,365	\$ 136,819
12 G42 High Annual-High Winter	\$ 6,895	\$ 7,031	\$ 7,254	\$ 7,348	\$ 7,596	\$ 7,868	\$ 7,750	\$ 7,540	\$ 6,486	\$ 6,081	\$ 6,852	\$ 6,492	\$ 85,193	\$ 43,992	\$ 41,201
13 TOTAL	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 151,111	\$ 1,813,333	\$ 906,667	\$ 906,667
14															
15 Residential	\$ 49,505	\$ 50,480	\$ 52,079	\$ 52,756	\$ 54,533	\$ 56,488	\$ 55,569	\$ 53,941	\$ 46,568	\$ 44,581	\$ 46,987	\$ 46,606	\$ 610,094	\$ 315,842	\$ 294,252
16 SALES HLF CLASSES	\$ 72,878	\$ 71,336	\$ 68,810	\$ 67,741	\$ 64,932	\$ 61,842	\$ 63,252	\$ 68,557	\$ 77,519	\$ 81,297	\$ 75,576	\$ 77,459	\$ 851,200	\$ 407,539	\$ 443,661
17 SALES LLF CLASSES	\$ 28,728	\$ 29,294	\$ 30,222	\$ 30,615	\$ 31,646	\$ 32,781	\$ 32,291	\$ 28,612	\$ 27,024	\$ 25,233	\$ 28,548	\$ 27,046	\$ 352,040	\$ 183,286	\$ 168,754
18															
19 BASE COMMODITY COSTS BY CLASS															
20															
21															
22															
23 Res Heat	\$ 246,511	\$ 338,379	\$ 360,371	\$ 338,457	\$ 343,449	\$ 283,099	\$ 277,831	\$ 152,329	\$ 166,531	\$ 150,885	\$ 154,991	\$ 319,172	\$ 3,132,003	\$ 1,910,264	\$ 1,221,738
24 Res General	\$ 12,315	\$ 16,905	\$ 18,004	\$ 16,909	\$ 17,158	\$ 14,143	\$ 13,484	\$ 7,039	\$ 8,320	\$ 8,121	\$ 8,126	\$ 15,945	\$ 156,469	\$ 95,434	\$ 61,035
25 G50 Low Annual-Low Winter	\$ 87,886	\$ 120,638	\$ 128,479	\$ 120,666	\$ 122,446	\$ 100,930	\$ 77,467	\$ 44,052	\$ 59,371	\$ 58,099	\$ 57,224	\$ 113,115	\$ 1,090,371	\$ 681,043	\$ 409,328
26 G40 Low Annual-High Winter	\$ 75,402	\$ 103,503	\$ 110,230	\$ 103,526	\$ 105,053	\$ 86,594	\$ 84,982	\$ 46,594	\$ 50,938	\$ 44,275	\$ 49,752	\$ 97,628	\$ 958,477	\$ 584,308	\$ 374,170
27 G51 Med Annual-Low Winter	\$ 200,030	\$ 274,576	\$ 292,422	\$ 274,639	\$ 257,725	\$ 192,913	\$ 192,748	\$ 95,592	\$ 135,131	\$ 129,286	\$ 123,096	\$ 258,991	\$ 2,427,150	\$ 1,492,306	\$ 934,844
28 G41 Med Annual-High Winter	\$ 38,747	\$ 53,186	\$ 56,643	\$ 53,199	\$ 53,983	\$ 44,497	\$ 43,669	\$ 15,663	\$ 26,175	\$ 24,034	\$ 25,566	\$ 50,167	\$ 485,529	\$ 300,255	\$ 185,274
29 G52 High Annual-Low Winter	\$ 93,107	\$ 106,853	\$ 79,029	\$ 61,004	\$ 49,204	\$ 31,570	\$ 61,377	\$ 62,907	\$ 96,564	\$ 102,573	\$ 82,046	\$ 184,856	\$ 1,011,091	\$ 420,768	\$ 590,323
30 G42 High Annual-High Winter	\$ 36,051	\$ 49,486	\$ 52,702	\$ 49,497	\$ 50,227	\$ 41,401	\$ 40,631	\$ 22,277	\$ 24,354	\$ 21,689	\$ 23,787	\$ 46,677	\$ 458,777	\$ 279,363	\$ 179,414
31 TOTAL	\$ 790,049	\$ 1,063,525	\$ 1,097,878	\$ 1,017,896	\$ 999,245	\$ 795,147	\$ 792,189	\$ 446,453	\$ 567,383	\$ 538,961	\$ 524,589	\$ 1,086,551	\$ 9,719,867	\$ 5,763,740	\$ 3,956,127
32															
33 Residential	\$ 258,826	\$ 355,283	\$ 378,375	\$ 355,365	\$ 360,607	\$ 297,242	\$ 291,315	\$ 159,368	\$ 174,850	\$ 159,005	\$ 163,117	\$ 335,117	\$ 3,288,471	\$ 2,005,698	\$ 1,282,773
34 SALES HLF CLASSES	\$ 381,023	\$ 502,067	\$ 499,930	\$ 456,309	\$ 429,375	\$ 325,413	\$ 331,591	\$ 202,551	\$ 291,066	\$ 289,958	\$ 262,367	\$ 556,962	\$ 4,528,612	\$ 2,594,117	\$ 1,934,495
35 SALES LLF CLASSES	\$ 150,199	\$ 206,174	\$ 219,574	\$ 206,222	\$ 209,263	\$ 172,492	\$ 169,283	\$ 84,534	\$ 101,467	\$ 89,998	\$ 99,105	\$ 194,472	\$ 1,902,784	\$ 1,163,925	\$ 738,858
36															
37 BASE TOTAL COSTS BY CLASS															
38															
39															
40															
41 Res Heat	\$ 293,661	\$ 386,457	\$ 409,972	\$ 388,702	\$ 395,387	\$ 336,899	\$ 330,828	\$ 203,888	\$ 210,883	\$ 193,189	\$ 199,637	\$ 363,560	\$ 3,713,062	\$ 2,211,077	\$ 1,501,985
42 Res General	\$ 14,671	\$ 19,307	\$ 20,482	\$ 19,419	\$ 19,753	\$ 16,831	\$ 16,056	\$ 9,422	\$ 10,535	\$ 10,397	\$ 10,467	\$ 18,163	\$ 185,502	\$ 110,462	\$ 75,040
43 G50 Low Annual-Low Winter	\$ 104,695	\$ 137,779	\$ 146,162	\$ 138,579	\$ 140,962	\$ 120,111	\$ 92,243	\$ 58,962	\$ 75,183	\$ 74,388	\$ 73,708	\$ 128,846	\$ 1,291,620	\$ 788,289	\$ 503,332
44 G40 Low Annual-High Winter	\$ 89,824	\$ 118,209	\$ 125,401	\$ 118,895	\$ 120,940	\$ 103,050	\$ 101,193	\$ 62,365	\$ 64,504	\$ 56,689	\$ 64,084	\$ 111,205	\$ 1,136,360	\$ 676,320	\$ 460,040
45 G51 Med Annual-Low Winter	\$ 238,290	\$ 313,589	\$ 332,670	\$ 315,411	\$ 296,700	\$ 229,574	\$ 229,515	\$ 127,947	\$ 171,120	\$ 165,535	\$ 158,555	\$ 295,010	\$ 2,873,916	\$ 1,726,234	\$ 1,147,682
46 G41 Med Annual-High Winter	\$ 46,158	\$ 60,743	\$ 64,439	\$ 61,096	\$ 62,147	\$ 52,954	\$ 51,999	\$ 20,964	\$ 33,147	\$ 30,772	\$ 32,930	\$ 57,144	\$ 574,493	\$ 347,537	\$ 226,957
47 G52 High Annual-Low Winter	\$ 110,916	\$ 122,036	\$ 89,907	\$ 70,060	\$ 56,645	\$ 37,570	\$ 73,085	\$ 84,199	\$ 122,282	\$ 131,332	\$ 105,680	\$ 210,565	\$ 1,214,275	\$ 487,133	\$ 727,142
48 G42 High Annual-High Winter	\$ 42,946	\$ 56,517	\$ 59,956	\$ 56,845	\$ 57,823	\$ 49,269	\$ 48,381	\$ 29,817	\$ 30,840	\$ 27,770	\$ 30,639	\$ 53,168	\$ 543,970	\$ 323,355	\$ 220,616
49 TOTAL	\$ 941,160	\$ 1,214,636	\$ 1,248,990	\$ 1,169,007	\$ 1,150,356	\$ 946,258	\$ 943,300	\$ 597,564	\$ 718,495	\$ 690,072	\$ 675,700	\$ 1,237,662	\$ 11,533,200	\$ 6,670,407	\$ 4,862,793
50															
51 Residential	\$ 308,331	\$ 405,764	\$ 430,454	\$ 408,121	\$ 415,140	\$ 353,730	\$ 346,883	\$ 213,310	\$ 221,418	\$ 203,586	\$ 210,104	\$ 381,723	\$ 3,898,565	\$ 2,321,540	\$ 1,577,025
52 SALES HLF CLASSES	\$ 453,901	\$ 573,404	\$ 568,740	\$ 524,050	\$ 494,307	\$ 387,255	\$ 394,843	\$ 271,108	\$ 368,585	\$ 371,255	\$ 337,943	\$ 634,421	\$ 5,379,812	\$ 3,001,656	\$ 2,378,156
53 SALES LLF CLASSES	\$ 178,928	\$ 235,469	\$ 249,796	\$ 236,836	\$ 240,909	\$ 205,273	\$ 201,574	\$ 113,146	\$ 128,491	\$ 115,231	\$ 127,653	\$ 221,518	\$ 2,254,823	\$ 1,347,211	\$ 907,612

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Monthly Remaining Costs to Customer Classes

ALLOCATION TO NEW HAMPSHIRE CUSTOMER CLASSES	Class % of Temp-Sens. Design Day Demand
Res Heat	45%
Res General	0.33%
G50 Low Annual-Low Winter	1.24%
G40 Low Annual-High Winter	26%
G51 Med Annual-Low Winter	3.45%
G41 Med Annual-High Winter	21%
G52 High Annual-Low Winter	0.29%
G42 High Annual-High Winter	2.81%
TOTAL NH FIRM SALES	100%

REMAINING COMMODITY COSTS BY CLASS

(Allocate to classes based on Remaining Sendout)

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
TOTAL REMAINING COMMODITY	\$ 1,352,385	\$ 2,021,317	\$ 2,997,866	\$ 2,819,340	\$ 2,271,149	\$ 1,639,158	\$ 663,280	\$ 65,004	\$ 35,829	\$ 10,415	\$ 30,994	\$ 571,100	\$ 14,477,836	\$ 13,101,215	\$ 1,376,622
Res Heat	\$ 593,763	\$ 960,597	\$ 1,396,533	\$ 1,307,405	\$ 1,090,098	\$ 796,933	\$ 347,670	\$ 35,604	\$ 13,750	\$ 3,997	\$ -	\$ 228,261	\$ 6,774,610	\$ 6,145,329	\$ 629,281
Res General	\$ 4,967	\$ 7,197	\$ 7,770	\$ 6,361	\$ 3,748	\$ 1,621	\$ -	\$ -	\$ 143	\$ 42	\$ 45	\$ 1,464	\$ 33,357	\$ 31,663	\$ 1,694
G50 Low Annual-Low Winter	\$ 6,499	\$ 2,506	\$ 52,432	\$ 29,047	\$ 11,632	\$ 6,901	\$ -	\$ -	\$ 882	\$ 256	\$ -	\$ -	\$ 110,155	\$ 109,017	\$ 1,138
G40 Low Annual-High Winter	\$ 313,700	\$ 597,610	\$ 820,770	\$ 777,751	\$ 658,224	\$ 452,887	\$ 189,686	\$ 20,445	\$ 5,958	\$ 1,732	\$ 1,563	\$ 117,183	\$ 3,957,509	\$ 3,620,941	\$ 336,567
G51 Med Annual-Low Winter	\$ 79,422	\$ 71,120	\$ 38,613	\$ 41,663	\$ -	\$ -	\$ -	\$ -	\$ 4,760	\$ 1,384	\$ -	\$ 62,092	\$ 299,055	\$ 230,819	\$ 68,235
G41 Med Annual-High Winter	\$ 269,137	\$ 278,519	\$ 668,832	\$ 620,430	\$ 500,840	\$ 376,827	\$ 76,087	\$ -	\$ 1,855	\$ 542	\$ 24,208	\$ 119,756	\$ 2,937,043	\$ 2,714,585	\$ 222,457
G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,109	\$ 1,776	\$ -	\$ -	\$ -	\$ -	\$ 7,885
G42 High Annual-High Winter	\$ 84,897	\$ 103,767	\$ 12,915	\$ 36,683	\$ 6,608	\$ 3,988	\$ 49,837	\$ 8,956	\$ 2,363	\$ 687	\$ 5,178	\$ 42,343	\$ 358,222	\$ 248,859	\$ 109,364
TOTAL	\$ 1,352,385	\$ 2,021,317	\$ 2,997,866	\$ 2,819,340	\$ 2,271,149	\$ 1,639,158	\$ 663,280	\$ 65,004	\$ 35,829	\$ 10,415	\$ 30,994	\$ 571,100	\$ 14,477,836	\$ 13,101,215	\$ 1,376,622
Residential	\$ 598,730	\$ 967,795	\$ 1,404,303	\$ 1,313,765	\$ 1,093,846	\$ 798,554	\$ 347,670	\$ 35,604	\$ 13,893	\$ 4,038	\$ 45	\$ 229,725	\$ 6,807,967	\$ 6,176,993	\$ 630,975
SALES HLF CLASSES	\$ 85,921	\$ 73,627	\$ 91,046	\$ 70,710	\$ 11,632	\$ 6,901	\$ -	\$ -	\$ 11,751	\$ 3,416	\$ -	\$ 62,092	\$ 417,095	\$ 339,837	\$ 77,258
SALES LLF CLASSES	\$ 667,734	\$ 979,896	\$ 1,502,517	\$ 1,434,864	\$ 1,165,672	\$ 833,702	\$ 315,610	\$ 29,400	\$ 10,186	\$ 2,961	\$ 30,949	\$ 279,282	\$ 7,252,774	\$ 6,584,385	\$ 668,388
REMAINING PIPELINE DEMAND															
NH DIVISION TOTAL - REMAINING PIPELINE	\$ 168,050	\$ 418,365	\$ 1,016,857	\$ 696,209	\$ 391,232	\$ 208,855	\$ 62,891	\$ 8,231	\$ 3,669	\$ 692	\$ 3,032	\$ 45,017	\$ 3,023,101	\$ 2,899,568	\$ 123,533
Res Heat	\$ 75,282	\$ 187,418	\$ 455,529	\$ 311,886	\$ 175,263	\$ 93,562	\$ 28,174	\$ 3,687	\$ 1,644	\$ 310	\$ 1,358	\$ 20,167	\$ 1,354,280	\$ 1,298,940	\$ 55,340
Res General	\$ 549	\$ 1,368	\$ 3,324	\$ 2,276	\$ 1,279	\$ 683	\$ 206	\$ 27	\$ 12	\$ 2	\$ 10	\$ 147	\$ 9,882	\$ 9,478	\$ 404
G50 Low Annual-Low Winter	\$ 2,088	\$ 5,199	\$ 12,636	\$ 8,651	\$ 4,862	\$ 2,595	\$ 782	\$ 102	\$ 46	\$ 9	\$ 38	\$ 559	\$ 37,566	\$ 36,031	\$ 1,535
G40 Low Annual-High Winter	\$ 43,496	\$ 108,284	\$ 263,190	\$ 180,198	\$ 101,262	\$ 54,057	\$ 16,278	\$ 2,131	\$ 950	\$ 179	\$ 785	\$ 11,652	\$ 782,461	\$ 750,487	\$ 31,974
G51 Med Annual-Low Winter	\$ 5,791	\$ 14,416	\$ 35,039	\$ 23,990	\$ 13,481	\$ 7,197	\$ 2,167	\$ 284	\$ 126	\$ 24	\$ 104	\$ 1,551	\$ 104,170	\$ 99,913	\$ 4,257
G41 Med Annual-High Winter	\$ 35,639	\$ 88,726	\$ 215,652	\$ 147,650	\$ 82,971	\$ 44,293	\$ 13,338	\$ 1,746	\$ 778	\$ 147	\$ 643	\$ 9,547	\$ 641,131	\$ 614,932	\$ 26,199
G52 High Annual-Low Winter	\$ 485	\$ 1,208	\$ 2,937	\$ 2,011	\$ 1,130	\$ 603	\$ 182	\$ 24	\$ 11	\$ 2	\$ 9	\$ 130	\$ 8,732	\$ 8,375	\$ 357
G42 High Annual-High Winter	\$ 4,718	\$ 11,746	\$ 28,550	\$ 19,547	\$ 10,985	\$ 5,864	\$ 1,766	\$ 231	\$ 103	\$ 19	\$ 85	\$ 1,264	\$ 84,879	\$ 81,411	\$ 3,468
TOTAL	\$ 168,050	\$ 418,365	\$ 1,016,857	\$ 696,209	\$ 391,232	\$ 208,855	\$ 62,891	\$ 8,231	\$ 3,669	\$ 692	\$ 3,032	\$ 45,017	\$ 3,023,101	\$ 2,899,568	\$ 123,533
Residential	\$ 75,832	\$ 188,786	\$ 458,853	\$ 314,161	\$ 176,542	\$ 94,245	\$ 28,379	\$ 3,714	\$ 1,656	\$ 312	\$ 1,368	\$ 20,314	\$ 1,364,162	\$ 1,308,418	\$ 55,744
SALES HLF CLASSES	\$ 8,364	\$ 20,823	\$ 50,612	\$ 34,652	\$ 19,473	\$ 10,395	\$ 3,130	\$ 410	\$ 183	\$ 34	\$ 151	\$ 2,241	\$ 150,468	\$ 144,319	\$ 6,149
SALES LLF CLASSES	\$ 83,854	\$ 208,756	\$ 507,393	\$ 347,395	\$ 195,218	\$ 104,215	\$ 31,381	\$ 4,107	\$ 1,831	\$ 345	\$ 1,513	\$ 22,463	\$ 1,508,471	\$ 1,446,830	\$ 61,641

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Monthly Remaining Costs to Customer Classes

1 REMAINING RE-ENTRY FEE CREDIT

2
 3
 4 NH DIVISION - RE-ENTRY FEE CREDITS

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16 Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20															
21															
22 TOTAL REMAINING DIRECT DEMAND COSTS BY CLASS BY MONTH															
23															
24															
25 Res Heat	\$ 276,290	\$ 695,440	\$ 1,697,608	\$ 1,160,686	\$ 650,007	\$ 344,618	\$ 120,911	\$ 15,825	\$ 7,054	\$ 1,331	\$ 5,830	\$ 86,548	\$ 5,062,147	\$ 4,824,648	\$ 237,499
26 Res General	\$ 2,016	\$ 5,075	\$ 12,388	\$ 8,470	\$ 4,743	\$ 2,515	\$ 882	\$ 115	\$ 51	\$ 10	\$ 43	\$ 632	\$ 36,939	\$ 35,206	\$ 1,733
27 G50 Low Annual-Low Winter	\$ 7,664	\$ 19,291	\$ 47,090	\$ 32,196	\$ 18,030	\$ 9,559	\$ 3,354	\$ 439	\$ 196	\$ 37	\$ 162	\$ 2,401	\$ 140,418	\$ 133,830	\$ 6,588
28 G40 Low Annual-High Winter	\$ 159,632	\$ 401,803	\$ 980,825	\$ 670,608	\$ 375,554	\$ 199,109	\$ 69,858	\$ 9,143	\$ 4,078	\$ 769	\$ 3,368	\$ 50,004	\$ 2,924,751	\$ 2,787,531	\$ 137,219
29 G51 Med Annual-Low Winter	\$ 21,252	\$ 53,493	\$ 130,579	\$ 89,279	\$ 49,998	\$ 26,508	\$ 9,300	\$ 1,217	\$ 543	\$ 102	\$ 448	\$ 6,657	\$ 389,376	\$ 371,108	\$ 18,268
30 G41 Med Annual-High Winter	\$ 130,799	\$ 329,229	\$ 803,666	\$ 549,481	\$ 307,720	\$ 163,146	\$ 57,240	\$ 7,492	\$ 3,340	\$ 630	\$ 2,760	\$ 40,973	\$ 2,396,474	\$ 2,284,040	\$ 112,434
31 G52 High Annual-Low Winter	\$ 1,781	\$ 4,484	\$ 10,945	\$ 7,483	\$ 4,191	\$ 2,222	\$ 780	\$ 102	\$ 45	\$ 9	\$ 38	\$ 558	\$ 32,638	\$ 31,107	\$ 1,531
32 G42 High Annual-High Winter	\$ 17,316	\$ 43,587	\$ 106,397	\$ 72,746	\$ 40,739	\$ 21,599	\$ 7,578	\$ 992	\$ 442	\$ 83	\$ 365	\$ 5,424	\$ 317,270	\$ 302,384	\$ 14,885
33 TOTAL	\$ 616,750	\$ 1,552,400	\$ 3,789,498	\$ 2,590,949	\$ 1,450,982	\$ 769,276	\$ 269,904	\$ 35,326	\$ 15,747	\$ 2,971	\$ 13,013	\$ 193,196	\$ 11,300,013	\$ 10,769,854	\$ 530,158
34															
35 Residential	\$ 278,306	\$ 700,514	\$ 1,709,996	\$ 1,169,155	\$ 654,750	\$ 347,133	\$ 121,793	\$ 15,941	\$ 7,106	\$ 1,341	\$ 5,872	\$ 87,179	\$ 5,099,085	\$ 4,859,854	\$ 239,232
36 SALES HLF CLASSES	\$ 30,697	\$ 77,267	\$ 188,614	\$ 128,959	\$ 72,219	\$ 38,289	\$ 13,434	\$ 1,758	\$ 784	\$ 148	\$ 648	\$ 9,616	\$ 562,433	\$ 536,045	\$ 26,387
37 SALES LLF CLASSES	\$ 307,747	\$ 774,619	\$ 1,890,888	\$ 1,292,835	\$ 724,013	\$ 383,854	\$ 134,677	\$ 17,627	\$ 7,858	\$ 1,483	\$ 6,493	\$ 96,401	\$ 5,638,494	\$ 5,373,956	\$ 264,539
38															
39															
40															
41 REMAINING TOTAL DIRECT COSTS BY CLASS															
42															
43															
44 Res Heat	\$ 870,053	\$ 1,656,037	\$ 3,094,142	\$ 2,468,090	\$ 1,740,104	\$ 1,141,551	\$ 468,581	\$ 51,429	\$ 20,804	\$ 5,328	\$ 5,830	\$ 314,809	\$ 11,836,757	\$ 10,969,977	\$ 866,780
45 Res General	\$ 6,983	\$ 12,272	\$ 20,157	\$ 14,830	\$ 8,491	\$ 4,136	\$ 882	\$ 115	\$ 194	\$ 51	\$ 87	\$ 2,096	\$ 70,296	\$ 66,869	\$ 3,427
46 G50 Low Annual-Low Winter	\$ 14,163	\$ 21,797	\$ 99,522	\$ 61,243	\$ 29,662	\$ 16,461	\$ 3,354	\$ 439	\$ 1,077	\$ 293	\$ 162	\$ 2,401	\$ 250,574	\$ 242,848	\$ 7,726
47 G40 Low Annual-High Winter	\$ 473,332	\$ 999,413	\$ 1,801,595	\$ 1,448,359	\$ 1,033,778	\$ 651,996	\$ 259,545	\$ 29,588	\$ 10,034	\$ 2,501	\$ 4,931	\$ 167,188	\$ 6,882,259	\$ 6,408,473	\$ 473,786
48 G51 Med Annual-Low Winter	\$ 100,674	\$ 124,613	\$ 169,192	\$ 130,942	\$ 49,998	\$ 26,508	\$ 9,300	\$ 1,217	\$ 5,302	\$ 1,486	\$ 448	\$ 68,749	\$ 688,431	\$ 601,927	\$ 86,504
49 G41 Med Annual-High Winter	\$ 399,936	\$ 607,748	\$ 1,472,498	\$ 1,169,911	\$ 808,560	\$ 539,973	\$ 133,327	\$ 7,492	\$ 5,204	\$ 1,172	\$ 26,968	\$ 160,729	\$ 5,333,517	\$ 4,998,625	\$ 334,892
50 G52 High Annual-Low Winter	\$ 1,781	\$ 4,484	\$ 10,945	\$ 7,483	\$ 4,191	\$ 2,222	\$ 780	\$ 102	\$ 6,155	\$ 1,784	\$ 38	\$ 558	\$ 40,523	\$ 31,107	\$ 9,416
51 G42 High Annual-High Winter	\$ 102,213	\$ 147,354	\$ 119,313	\$ 109,429	\$ 47,347	\$ 25,587	\$ 57,416	\$ 9,947	\$ 2,805	\$ 770	\$ 5,544	\$ 47,767	\$ 675,492	\$ 551,243	\$ 124,249
52 TOTAL	\$ 1,969,135	\$ 3,573,717	\$ 6,787,364	\$ 5,410,289	\$ 3,722,131	\$ 2,408,434	\$ 933,184	\$ 100,330	\$ 51,577	\$ 13,386	\$ 44,007	\$ 764,296	\$ 25,777,849	\$ 23,871,069	\$ 1,906,780
53															
54 Residential	\$ 877,036	\$ 1,668,309	\$ 3,114,299	\$ 2,482,921	\$ 1,748,595	\$ 1,145,687	\$ 469,463	\$ 51,545	\$ 20,999	\$ 5,379	\$ 5,917	\$ 316,904	\$ 11,907,053	\$ 11,036,846	\$ 870,206
55 SALES HLF CLASSES	\$ 116,618	\$ 150,894	\$ 279,659	\$ 199,669	\$ 83,851	\$ 45,190	\$ 13,434	\$ 1,758	\$ 12,535	\$ 3,564	\$ 648	\$ 71,708	\$ 979,528	\$ 875,882	\$ 103,646
56 SALES LLF CLASSES	\$ 975,481	\$ 1,754,514	\$ 3,393,406	\$ 2,727,699	\$ 1,869,685	\$ 1,217,556	\$ 450,287	\$ 47,027	\$ 18,043	\$ 4,443	\$ 37,442	\$ 375,684	\$ 12,891,268	\$ 11,958,341	\$ 932,927

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (MBA) Calculations
Monthly Gas Cost Summary By Customer Class

Line	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
1 BASE COMMODITY															
2 Res Heat	\$ 246,511	\$ 338,379	\$ 360,371	\$ 338,457	\$ 343,449	\$ 283,099	\$ 277,831	\$ 152,329	\$ 166,531	\$ 150,885	\$ 154,991	\$ 319,172	\$ 3,132,003	\$ 1,910,264	\$ 1,221,738
3 Res General	\$ 12,315	\$ 16,905	\$ 18,004	\$ 16,909	\$ 17,158	\$ 14,143	\$ 13,484	\$ 7,039	\$ 8,320	\$ 8,121	\$ 8,126	\$ 15,945	\$ 156,469	\$ 95,434	\$ 61,035
4 G50 Low Annual-Low Winter	\$ 87,886	\$ 120,638	\$ 128,479	\$ 120,666	\$ 122,446	\$ 100,930	\$ 77,467	\$ 44,052	\$ 59,371	\$ 58,099	\$ 57,224	\$ 113,115	\$ 1,090,371	\$ 681,043	\$ 409,328
5 G40 Low Annual-High Winter	\$ 75,402	\$ 103,503	\$ 110,230	\$ 103,526	\$ 105,053	\$ 86,594	\$ 84,982	\$ 46,594	\$ 50,938	\$ 44,275	\$ 49,752	\$ 97,628	\$ 958,477	\$ 584,308	\$ 374,170
6 G51 Med Annual-Low Winter	\$ 200,030	\$ 274,576	\$ 292,422	\$ 274,639	\$ 257,725	\$ 192,913	\$ 192,748	\$ 95,592	\$ 135,131	\$ 129,286	\$ 123,096	\$ 258,991	\$ 2,427,150	\$ 1,492,306	\$ 934,844
7 G41 Med Annual-High Winter	\$ 38,747	\$ 53,186	\$ 56,643	\$ 53,199	\$ 53,983	\$ 44,497	\$ 43,669	\$ 15,663	\$ 26,175	\$ 24,034	\$ 25,566	\$ 50,167	\$ 485,529	\$ 300,255	\$ 185,274
8 G52 High Annual-Low Winter	\$ 93,107	\$ 106,853	\$ 79,029	\$ 61,004	\$ 49,204	\$ 31,570	\$ 61,377	\$ 62,907	\$ 96,564	\$ 102,573	\$ 82,046	\$ 184,856	\$ 1,011,091	\$ 420,768	\$ 590,323
9 G42 High Annual-High Winter	\$ 36,051	\$ 49,486	\$ 52,702	\$ 49,497	\$ 50,227	\$ 41,401	\$ 40,631	\$ 22,277	\$ 24,354	\$ 21,689	\$ 23,787	\$ 46,677	\$ 458,777	\$ 279,363	\$ 179,414
10 TOTAL NH FIRM SALES	\$ 790,049	\$ 1,063,525	\$ 1,097,878	\$ 1,017,896	\$ 999,245	\$ 795,147	\$ 792,189	\$ 446,453	\$ 567,383	\$ 538,961	\$ 524,589	\$ 1,086,551	\$ 9,719,867	\$ 5,763,740	\$ 3,956,127
11															
12 Residential	\$ 258,826	\$ 355,283	\$ 378,375	\$ 355,365	\$ 360,607	\$ 297,242	\$ 291,315	\$ 159,368	\$ 174,850	\$ 159,005	\$ 163,117	\$ 335,117	\$ 3,288,471	\$ 2,005,698	\$ 1,282,773
13 SALES HLF CLASSES	\$ 381,023	\$ 502,067	\$ 499,930	\$ 456,309	\$ 429,375	\$ 325,413	\$ 331,591	\$ 202,551	\$ 291,066	\$ 289,958	\$ 262,367	\$ 556,962	\$ 4,528,612	\$ 2,594,117	\$ 1,934,495
14 SALES LLF CLASSES	\$ 150,199	\$ 206,174	\$ 219,574	\$ 206,222	\$ 209,263	\$ 172,492	\$ 169,283	\$ 84,534	\$ 101,467	\$ 89,998	\$ 99,105	\$ 194,472	\$ 1,902,784	\$ 1,163,925	\$ 738,858
15															
16															
17 REMAINING COMMODITY															
18 Res Heat	\$ 593,763	\$ 960,597	\$ 1,396,533	\$ 1,307,405	\$ 1,090,098	\$ 796,933	\$ 347,670	\$ 35,604	\$ 13,750	\$ 3,997	\$ -	\$ 228,261	\$ 6,774,610	\$ 6,145,329	\$ 629,281
19 Res General	\$ 4,967	\$ 7,197	\$ 7,770	\$ 6,361	\$ 3,748	\$ 1,621	\$ -	\$ -	\$ 143	\$ 42	\$ 45	\$ 1,464	\$ 33,357	\$ 31,663	\$ 1,694
20 G50 Low Annual-Low Winter	\$ 6,499	\$ 2,506	\$ 52,432	\$ 29,047	\$ 11,632	\$ 6,901	\$ -	\$ -	\$ 882	\$ 256	\$ -	\$ -	\$ 110,155	\$ 109,017	\$ 1,138
21 G40 Low Annual-High Winter	\$ 313,700	\$ 597,610	\$ 820,770	\$ 777,751	\$ 658,224	\$ 452,887	\$ 189,686	\$ 20,445	\$ 5,958	\$ 1,732	\$ 1,563	\$ 117,183	\$ 3,957,509	\$ 3,620,941	\$ 336,567
22 G51 Med Annual-Low Winter	\$ 79,422	\$ 71,120	\$ 38,613	\$ 41,663	\$ -	\$ -	\$ -	\$ -	\$ 4,760	\$ 1,384	\$ -	\$ 62,092	\$ 299,055	\$ 230,819	\$ 68,235
23 G41 Med Annual-High Winter	\$ 269,137	\$ 278,519	\$ 668,832	\$ 620,430	\$ 500,840	\$ 376,827	\$ 76,087	\$ -	\$ 1,865	\$ 542	\$ 24,208	\$ 119,756	\$ 2,937,043	\$ 2,714,585	\$ 222,457
24 G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,109	\$ 1,776	\$ -	\$ -	\$ 7,885	\$ -	\$ 7,885
25 G42 High Annual-High Winter	\$ 84,897	\$ 103,767	\$ 12,915	\$ 36,683	\$ 6,608	\$ 3,988	\$ 49,837	\$ 8,956	\$ 2,363	\$ 687	\$ 5,178	\$ 42,343	\$ 358,222	\$ 248,859	\$ 109,364
26 TOTAL NH FIRM SALES	\$ 1,352,385	\$ 2,021,317	\$ 2,997,866	\$ 2,819,340	\$ 2,271,149	\$ 1,639,158	\$ 663,280	\$ 65,004	\$ 35,829	\$ 10,415	\$ 30,994	\$ 571,100	\$ 14,477,836	\$ 13,101,215	\$ 1,376,622
27															
28 Residential	\$ 598,730	\$ 967,795	\$ 1,404,303	\$ 1,313,765	\$ 1,093,846	\$ 798,554	\$ 347,670	\$ 35,604	\$ 13,893	\$ 4,038	\$ 45	\$ 229,725	\$ 6,807,967	\$ 6,176,993	\$ 630,975
29 SALES HLF CLASSES	\$ 85,921	\$ 73,627	\$ 91,046	\$ 70,710	\$ 11,632	\$ 6,901	\$ -	\$ -	\$ 11,751	\$ 3,416	\$ -	\$ 62,092	\$ 417,095	\$ 339,837	\$ 77,258
30 SALES LLF CLASSES	\$ 667,734	\$ 979,896	\$ 1,502,517	\$ 1,434,864	\$ 1,165,672	\$ 833,702	\$ 315,610	\$ 29,400	\$ 10,186	\$ 2,961	\$ 30,949	\$ 279,282	\$ 7,252,774	\$ 6,584,385	\$ 668,388
31															
32															
33 TOTAL COMMODITY															
34 Res Heat	\$ 840,274	\$ 1,298,976	\$ 1,756,904	\$ 1,645,861	\$ 1,433,546	\$ 1,080,032	\$ 625,501	\$ 187,933	\$ 180,280	\$ 154,881	\$ 154,991	\$ 547,433	\$ 9,908,613	\$ 8,055,593	\$ 1,851,019
35 Res General	\$ 17,282	\$ 24,102	\$ 25,773	\$ 23,270	\$ 20,906	\$ 15,764	\$ 13,484	\$ 7,039	\$ 8,463	\$ 8,162	\$ 8,171	\$ 17,410	\$ 189,826	\$ 127,098	\$ 62,728
36 G50 Low Annual-Low Winter	\$ 94,385	\$ 123,144	\$ 180,911	\$ 149,713	\$ 134,077	\$ 107,831	\$ 77,467	\$ 44,052	\$ 60,253	\$ 58,355	\$ 57,224	\$ 113,115	\$ 1,200,526	\$ 790,061	\$ 410,466
37 G40 Low Annual-High Winter	\$ 389,102	\$ 701,112	\$ 930,999	\$ 881,277	\$ 763,278	\$ 539,480	\$ 274,669	\$ 67,039	\$ 56,896	\$ 46,007	\$ 51,315	\$ 214,811	\$ 4,915,986	\$ 4,205,249	\$ 710,737
38 G51 Med Annual-Low Winter	\$ 279,452	\$ 345,697	\$ 331,035	\$ 316,303	\$ 257,725	\$ 192,913	\$ 192,748	\$ 95,592	\$ 139,891	\$ 130,670	\$ 123,096	\$ 321,083	\$ 2,726,205	\$ 1,723,125	\$ 1,003,080
39 G41 Med Annual-High Winter	\$ 307,884	\$ 331,705	\$ 725,475	\$ 673,629	\$ 554,823	\$ 421,325	\$ 119,756	\$ 15,663	\$ 28,040	\$ 24,576	\$ 49,774	\$ 169,924	\$ 3,422,572	\$ 3,014,841	\$ 407,732
40 G52 High Annual-Low Winter	\$ 93,107	\$ 106,853	\$ 79,029	\$ 61,004	\$ 49,204	\$ 31,570	\$ 61,377	\$ 62,907	\$ 102,673	\$ 104,349	\$ 82,046	\$ 184,856	\$ 1,018,976	\$ 420,768	\$ 598,208
41 G42 High Annual-High Winter	\$ 120,947	\$ 153,253	\$ 65,617	\$ 86,180	\$ 56,835	\$ 45,390	\$ 90,468	\$ 31,233	\$ 26,717	\$ 22,376	\$ 28,965	\$ 89,019	\$ 817,000	\$ 528,221	\$ 288,778
42 TOTAL NH FIRM SALES	\$ 2,142,434	\$ 3,084,842	\$ 4,095,744	\$ 3,837,236	\$ 3,270,394	\$ 2,434,305	\$ 1,455,469	\$ 511,457	\$ 603,213	\$ 549,376	\$ 555,583	\$ 1,657,651	\$ 24,197,703	\$ 18,864,955	\$ 5,332,748
43															
44 Residential	\$ 857,556	\$ 1,323,078	\$ 1,782,678	\$ 1,669,131	\$ 1,454,452	\$ 1,095,796	\$ 638,984	\$ 194,972	\$ 188,743	\$ 163,043	\$ 163,162	\$ 564,843	\$ 10,086,439	\$ 8,182,691	\$ 1,913,748
45 SALES HLF CLASSES	\$ 466,944	\$ 575,694	\$ 590,975	\$ 527,019	\$ 441,007	\$ 332,314	\$ 331,591	\$ 202,551	\$ 302,817	\$ 293,374	\$ 262,367	\$ 619,054	\$ 4,945,707	\$ 2,933,953	\$ 2,011,754
46 SALES LLF CLASSES	\$ 817,934	\$ 1,186,070	\$ 1,722,092	\$ 1,641,086	\$ 1,374,935	\$ 1,006,194	\$ 484,893	\$ 113,934	\$ 111,653	\$ 92,958	\$ 130,054	\$ 473,754	\$ 9,155,558	\$ 7,748,311	\$ 1,407,247

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (MBA) Calculations
Monthly Gas Cost Summary By Customer Class

Line	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER	
1	TOTAL COMMODITY AND CAPACITY															
2	Res Heat	\$ 1,163,713	\$ 2,042,494	\$ 3,504,114	\$ 2,856,792	\$ 2,135,491	\$ 1,478,451	\$ 799,408	\$ 255,317	\$ 231,687	\$ 198,517	\$ 205,467	\$ 678,369	\$ 15,549,819	\$ 13,181,055	\$ 2,368,765
3	Res General	\$ 21,554	\$ 31,579	\$ 40,639	\$ 34,249	\$ 28,244	\$ 20,967	\$ 16,938	\$ 9,538	\$ 10,730	\$ 10,449	\$ 10,554	\$ 20,259	\$ 255,798	\$ 177,332	\$ 78,467
4	G50 Low Annual-Low Winter	\$ 118,858	\$ 159,576	\$ 245,684	\$ 199,822	\$ 170,625	\$ 136,571	\$ 95,597	\$ 59,401	\$ 76,261	\$ 74,682	\$ 73,870	\$ 131,247	\$ 1,542,194	\$ 1,031,136	\$ 511,058
5	G40 Low Annual-High Winter	\$ 563,156	\$ 1,117,622	\$ 1,926,997	\$ 1,567,254	\$ 1,154,718	\$ 755,046	\$ 360,738	\$ 91,953	\$ 74,538	\$ 59,190	\$ 69,015	\$ 278,393	\$ 8,018,619	\$ 7,084,793	\$ 933,826
6	G51 Med Annual-Low Winter	\$ 338,964	\$ 438,203	\$ 501,863	\$ 446,353	\$ 346,698	\$ 256,082	\$ 238,815	\$ 129,164	\$ 176,423	\$ 167,021	\$ 159,004	\$ 363,759	\$ 3,562,347	\$ 2,328,162	\$ 1,234,186
7	G41 Med Annual-High Winter	\$ 446,093	\$ 668,491	\$ 1,536,937	\$ 1,231,007	\$ 870,706	\$ 592,927	\$ 185,326	\$ 28,456	\$ 38,351	\$ 31,944	\$ 59,898	\$ 217,873	\$ 5,908,010	\$ 5,346,162	\$ 561,848
8	G52 High Annual-Low Winter	\$ 112,597	\$ 126,519	\$ 100,852	\$ 77,543	\$ 60,836	\$ 39,792	\$ 73,864	\$ 84,301	\$ 128,436	\$ 133,117	\$ 105,717	\$ 211,123	\$ 1,254,798	\$ 518,240	\$ 736,559
9	G42 High Annual-High Winter	\$ 145,159	\$ 203,871	\$ 179,268	\$ 166,274	\$ 105,170	\$ 74,857	\$ 105,797	\$ 39,765	\$ 33,645	\$ 28,540	\$ 36,183	\$ 100,935	\$ 1,219,462	\$ 874,598	\$ 344,865
10	TOTAL NH FIRM SALES	\$ 2,910,295	\$ 4,788,354	\$ 8,036,353	\$ 6,579,296	\$ 4,872,487	\$ 3,354,691	\$ 1,876,484	\$ 697,894	\$ 770,071	\$ 703,458	\$ 719,707	\$ 2,001,958	\$ 37,311,049	\$ 30,541,476	\$ 6,769,573
11																
12	Residential	\$ 1,185,367	\$ 2,074,073	\$ 3,544,753	\$ 2,891,042	\$ 2,163,735	\$ 1,499,417	\$ 816,346	\$ 264,855	\$ 242,417	\$ 208,965	\$ 216,021	\$ 698,628	\$ 15,805,618	\$ 13,358,386	\$ 2,447,231
13	SALES HLF CLASSES	\$ 570,519	\$ 724,298	\$ 848,399	\$ 723,719	\$ 578,159	\$ 432,445	\$ 408,277	\$ 272,867	\$ 381,120	\$ 374,819	\$ 338,591	\$ 706,129	\$ 6,359,339	\$ 3,877,538	\$ 2,481,802
14	SALES LLF CLASSES	\$ 1,154,408	\$ 1,989,983	\$ 3,643,202	\$ 2,964,536	\$ 2,130,594	\$ 1,422,829	\$ 651,861	\$ 160,173	\$ 146,535	\$ 119,674	\$ 165,095	\$ 597,201	\$ 15,146,092	\$ 13,305,552	\$ 1,840,540

Attachment NUI-JDS-6
Allocation of Commodity Costs to
New Hampshire and Maine Divisions

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
1 Supply Volumes - Dth															
2															
3 Total Pipeline	599,294	79,993	92,231	152,936	241,386	497,611	391,071	218,523	253,873	230,084	224,737	388,060	3,369,799	1,663,451	1,706,348
4 Total Storage	52,893	803,734	1,007,515	846,855	542,578	0	0	0	0	0	0	0	3,253,575	3,253,575	0
5 Total Peaking	25,478	154,923	154,923	139,931	146,093	144,529	1,395	1,350	1,395	1,395	1,350	1,395	774,157	765,877	8,280
6 Less interruptible	500	0	0	0	500	500	500	500	500	500	500	500	4,500	1,500	3,000
7 Total Firm Supply	677,165	1,038,650	1,254,669	1,139,722	929,557	641,640	391,966	219,373	254,768	230,979	225,587	388,955	7,393,031	5,681,403	1,711,628
8															
9 Variable Costs															
10															
11 Total Pipeline	\$ 3,454,227	\$ 233,961	\$ 426,527	\$ 1,064,465	\$ 1,646,226	\$ 3,210,259	\$ 1,719,589	\$ 875,813	\$ 1,076,470	\$ 970,209	\$ 961,770	\$ 1,885,838	\$ 17,525,354	\$ 10,035,665	\$ 7,489,689
12 Total Storage	\$ 299,669	\$ 4,671,088	\$ 5,889,802	\$ 4,969,842	\$ 3,238,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,068,590	\$ 19,068,590	\$ -
13 Total Peaking	\$ 170,333	\$ 728,829	\$ 728,847	\$ 658,329	\$ 687,439	\$ 681,499	\$ 12,801	\$ 12,397	\$ 12,818	\$ 12,825	\$ 12,417	\$ 12,837	\$ 3,731,372	\$ 3,655,276	\$ 76,096
14 Subtotal	\$ 3,924,229	\$ 5,633,878	\$ 7,045,176	\$ 6,692,636	\$ 5,571,854	\$ 3,891,758	\$ 1,732,390	\$ 888,210	\$ 1,089,288	\$ 983,034	\$ 974,187	\$ 1,898,675	\$ 40,325,316	\$ 32,759,531	\$ 7,565,785
15															
16 Less Interruptible Incl Above	\$ 3,215	\$ -	\$ -	\$ -	\$ 3,245	\$ 3,417	\$ 3,541	\$ 2,020	\$ 2,134	\$ 2,123	\$ 2,154	\$ 4,065	\$ 25,914	\$ 9,877	\$ 16,037
17															
18 Total Firm Sales Variable Costs	\$ 3,921,014	\$ 5,633,878	\$ 7,045,176	\$ 6,692,636	\$ 5,568,608	\$ 3,888,342	\$ 1,728,849	\$ 886,190	\$ 1,087,155	\$ 980,911	\$ 972,033	\$ 1,894,610	\$ 40,299,402	\$ 32,749,654	\$ 7,549,747
19 Plus Hedging (Gain)/Loss	\$ 432,710	\$ 455,240	\$ 419,760	\$ 394,710	\$ 464,660	\$ 496,200	\$ 1,046,890	\$ -	\$ -	\$ -	\$ -	\$ 1,267,820	\$ 4,977,990	\$ 2,663,280	\$ 2,314,710
20 Hedge Adjusted Variable Costs	\$ 4,353,724	\$ 6,089,118	\$ 7,464,936	\$ 7,087,346	\$ 6,033,268	\$ 4,384,542	\$ 2,775,739	\$ 886,190	\$ 1,087,155	\$ 980,911	\$ 972,033	\$ 3,162,430	\$ 45,277,392	\$ 35,412,934	\$ 9,864,457
21															
22															
23 Commodity Allocation Factors															
24 Firm Sales Sendout for Normal Winter, MMBtu															
25 Maine	343,972	514,279	570,421	528,321	429,559	285,400	186,437	92,765	113,409	101,617	96,649	185,077	3,447,906	2,671,952	775,954
26 New Hampshire	333,194	524,373	684,250	611,400	499,998	358,239	205,529	126,611	141,359	129,366	128,939	203,879	3,945,136	3,009,454	935,683
27 Total	677,165	1,038,651	1,254,671	1,139,721	929,557	641,640	391,966	219,375	254,768	230,983	225,589	388,955	7,393,042	5,681,406	1,711,637
28															
29															
30 Percentage of Total															
31 Maine	50.80%	49.51%	45.46%	46.36%	46.21%	44.48%	47.56%	42.29%	44.51%	43.99%	42.84%	47.58%	46.64%	47.03%	45.33%
32 New Hampshire	49.20%	50.49%	54.54%	53.64%	53.79%	55.52%	52.44%	57.71%	55.49%	56.01%	57.16%	52.42%	53.36%	52.97%	54.67%
33 Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
34															
35															
36 Commodity Allocation by Jurisdiction															
37 Maine	\$ 1,991,712	\$ 2,789,562	\$ 3,203,006	\$ 3,102,391	\$ 2,573,318	\$ 1,729,528	\$ 822,321	\$ 374,733	\$ 483,942	\$ 431,535	\$ 416,450	\$ 901,512	\$ 18,820,010	\$ 15,389,517	\$ 3,430,493
38 New Hampshire	\$ 1,929,302	\$ 2,844,316	\$ 3,842,170	\$ 3,590,245	\$ 2,995,291	\$ 2,158,813	\$ 906,528	\$ 511,457	\$ 603,213	\$ 549,376	\$ 555,583	\$ 993,097	\$ 21,479,392	\$ 17,360,137	\$ 4,119,255
39 Total	\$ 3,921,014	\$ 5,633,878	\$ 7,045,176	\$ 6,692,636	\$ 5,568,608	\$ 3,888,342	\$ 1,728,849	\$ 886,190	\$ 1,087,155	\$ 980,911	\$ 972,033	\$ 1,894,610	\$ 40,299,402	\$ 32,749,654	\$ 7,549,747
40															
41															
42 Hedging (Gain)/Loss Allocation by Jurisdiction															
43 Maine	\$ 219,799	\$ 225,408	\$ 190,839	\$ 182,969	\$ 214,725	\$ 220,709	\$ 497,949	\$ -	\$ -	\$ -	\$ -	\$ 603,267	\$ 2,355,664	\$ 1,254,448	\$ 1,101,216
44 New Hampshire	\$ 212,911	\$ 229,832	\$ 228,921	\$ 211,741	\$ 249,935	\$ 275,491	\$ 548,941	\$ -	\$ -	\$ -	\$ -	\$ 664,553	\$ 2,622,326	\$ 1,408,832	\$ 1,213,494
45 Total	\$ 432,710	\$ 455,240	\$ 419,760	\$ 394,710	\$ 464,660	\$ 496,200	\$ 1,046,890	\$ -	\$ -	\$ -	\$ -	\$ 1,267,820	\$ 4,977,990	\$ 2,663,280	\$ 2,314,710

Attachment NUI-JDS-7

**Total Sales Sendout Quantities and
Commodity Costs, New Hampshire Division**

Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	TOTAL	WINTER	SUMMER
1 Supply Volumes - therms															
2 Total Pipeline	2,948,776	403,852	502,993	820,421	1,298,388	2,762,744	2,050,595	1,261,187	1,408,626	1,288,625	1,284,525	2,034,094	18,064,825	8,737,173	9,327,652
3 Total Storage	260,256	4,057,726	5,494,602	4,542,929	2,918,465	0	0	0	0	0	0	0	17,273,977	17,273,977	0
4 <u>Total Peaking</u>	<u>125,362</u>	<u>782,143</u>	<u>844,891</u>	<u>750,656</u>	<u>785,818</u>	<u>802,427</u>	<u>7,315</u>	<u>7,791</u>	<u>7,740</u>	<u>7,813</u>	<u>7,716</u>	<u>7,312</u>	<u>4,136,985</u>	<u>4,091,297</u>	<u>45,688</u>
5 Subtotal	3,334,394	5,243,721	6,842,486	6,114,005	5,002,670	3,565,171	2,057,910	1,268,979	1,416,366	1,296,438	1,292,242	2,041,406	39,475,787	30,102,448	9,373,339
6															
7 Less Interruptible Incl Above	2,460	0	0	0	2,689	2,776	2,622	2,886	2,774	2,800	2,858	2,621	24,486	7,926	16,561
8															
9 Total Firm Sendout	3,331,934	5,243,721	6,842,486	6,114,005	4,999,981	3,562,395	2,055,288	1,266,093	1,413,592	1,293,637	1,289,384	2,038,785	39,451,300	30,094,522	9,356,779
10 <u>Total Firm Sales</u>	<u>3,280,521</u>	<u>5,164,492</u>	<u>6,740,270</u>	<u>6,023,355</u>	<u>4,925,754</u>	<u>3,507,457</u>	<u>2,020,495</u>	<u>1,243,438</u>	<u>1,389,574</u>	<u>1,270,312</u>	<u>1,267,893</u>	<u>2,006,180</u>	<u>38,839,742</u>	<u>29,641,849</u>	<u>9,197,893</u>
11 Difference (LAUF & Company Use)	51,413	79,229	102,215	90,650	74,227	54,939	34,792	22,655	24,017	23,326	21,490	32,605	611,559	452,673	158,885
12 Percent Difference	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.7%	1.8%	1.7%	1.8%	1.7%	1.6%	1.6%	1.5%	1.7%
13															
14															
15 Variable Costs															
16 Total Pipeline	\$ 1,699,624	\$ 118,117	\$ 232,612	\$ 571,029	\$ 885,486	\$ 1,782,341	\$ 901,673	\$ 505,468	\$ 597,284	\$ 543,382	\$ 549,717	\$ 988,500	\$ 9,375,233	\$ 5,289,209	\$ 4,086,024
17 Total Storage	\$ 147,670	\$ 2,368,937	\$ 3,236,726	\$ 2,701,307	\$ 1,766,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,221,606	\$ 10,221,606	\$ -
18 <u>Total Peaking</u>	<u>\$ 83,811</u>	<u>\$ 367,956</u>	<u>\$ 397,486</u>	<u>\$ 353,159</u>	<u>\$ 369,765</u>	<u>\$ 378,370</u>	<u>\$ 6,712</u>	<u>\$ 7,155</u>	<u>\$ 7,112</u>	<u>\$ 7,183</u>	<u>\$ 7,097</u>	<u>\$ 6,729</u>	<u>\$ 1,992,534</u>	<u>\$ 1,950,546</u>	<u>\$ 41,988</u>
19 Subtotal	\$ 1,931,104	\$ 2,855,010	\$ 3,866,823	\$ 3,625,495	\$ 3,022,218	\$ 2,160,710	\$ 908,385	\$ 512,623	\$ 604,397	\$ 550,565	\$ 556,814	\$ 995,228	\$ 21,589,373	\$ 17,461,361	\$ 4,128,012
20															
21 Less Interruptible Incl Above	\$ 1,582	\$ -	\$ -	\$ -	\$ 1,759	\$ 1,897	\$ 1,857	\$ 1,166	\$ 1,184	\$ 1,189	\$ 1,231	\$ 2,131	\$ 13,996	\$ 5,238	\$ 8,758
22															
23 Total Firm Sales Variable Costs	\$ 1,929,522	\$ 2,855,010	\$ 3,866,823	\$ 3,625,495	\$ 3,020,459	\$ 2,158,813	\$ 906,528	\$ 511,457	\$ 603,213	\$ 549,376	\$ 555,583	\$ 993,097	\$ 21,575,378	\$ 17,456,123	\$ 4,119,255
24 <u>Plus Hedging (Gain/Loss)</u>	<u>\$ 212,911</u>	<u>\$ 229,832</u>	<u>\$ 228,921</u>	<u>\$ 211,741</u>	<u>\$ 249,935</u>	<u>\$ 275,491</u>	<u>\$ 548,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 664,553</u>	<u>\$ 2,622,326</u>	<u>\$ 1,408,832</u>
25 Hedge Adjusted Variable Costs	\$ 2,142,434	\$ 3,084,842	\$ 4,095,744	\$ 3,837,236	\$ 3,270,394	\$ 2,434,305	\$ 1,455,469	\$ 511,457	\$ 603,213	\$ 549,376	\$ 555,583	\$ 1,657,651	\$ 24,197,703	\$ 18,864,955	\$ 5,332,748
26															
27															
28 Supply Cost/Therm															
29 Total Pipeline	\$0.576	\$0.292	\$0.462	\$0.696	\$0.682	\$0.645	\$0.440	\$0.401	\$0.424	\$0.422	\$0.428	\$0.486	\$0.519	\$0.519	\$0.519
30 Total Storage	\$0.567	\$0.584	\$0.589	\$0.595	\$0.605	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.592	\$0.592	\$0.592
31 <u>Total Peaking</u>	<u>\$0.669</u>	<u>\$0.470</u>	<u>\$0.470</u>	<u>\$0.470</u>	<u>\$0.471</u>	<u>\$0.472</u>	<u>\$0.918</u>	<u>\$0.918</u>	<u>\$0.919</u>	<u>\$0.919</u>	<u>\$0.920</u>	<u>\$0.920</u>	<u>\$0.482</u>	<u>\$0.482</u>	<u>\$0.482</u>
32 Subtotal	\$0.579	\$0.544	\$0.565	\$0.593	\$0.604	\$0.606	\$0.441	\$0.404	\$0.427	\$0.425	\$0.431	\$0.488	\$0.547	\$0.547	\$0.547
33															
34 Interruptible	\$0.643	\$0.000	\$0.000	\$0.000	\$0.654	\$0.683	\$0.708	\$0.404	\$0.427	\$0.425	\$0.431	\$0.813	\$0.572	\$0.572	\$0.572
35															
36 Total	\$0.643	\$0.588	\$0.599	\$0.628	\$0.654	\$0.683	\$0.708	\$0.404	\$0.427	\$0.425	\$0.431	\$0.813	\$0.613	\$0.613	\$0.613
37															
38															
39 Commodity Costs															
40 Pipeline Average Cost (Incl Hedging)	\$ 0.649	\$ 0.862	\$ 0.918	\$ 0.954	\$ 0.874	\$ 0.745	\$ 0.707	\$ 0.401	\$ 0.424	\$ 0.422	\$ 0.428	\$ 0.813	\$ 0.664	\$ 0.767	\$ 0.568
41 Base Commodity, therms	1,218,109	1,234,394	1,196,502	1,066,856	1,142,666	1,067,525	1,119,842	1,113,940	1,338,108	1,278,141	1,225,809	1,337,009	14,338,901	6,926,053	7,412,849
42															
43 Base Commodity Cost (Incl Hedging)	\$ 790,049	\$ 1,063,525	\$ 1,097,878	\$ 1,017,896	\$ 999,245	\$ 795,147	\$ 792,189	\$ 446,453	\$ 567,383	\$ 538,961	\$ 524,589	\$ 1,086,551	\$ 9,719,867	\$ 5,763,740	\$ 3,956,127
44 Remaining Commodity (Incl Hedging)	\$ 1,352,385	\$ 2,021,317	\$ 2,997,866	\$ 2,819,340	\$ 2,271,149	\$ 1,639,158	\$ 663,280	\$ 65,004	\$ 35,829	\$ 10,415	\$ 30,994	\$ 571,100	\$ 14,477,836	\$ 13,101,215	\$ 1,376,622
45 Total Commodity (Incl Hedging)	\$ 2,142,434	\$ 3,084,842	\$ 4,095,744	\$ 3,837,236	\$ 3,270,394	\$ 2,434,305	\$ 1,455,469	\$ 511,457	\$ 603,213	\$ 549,376	\$ 555,583	\$ 1,657,651	\$ 24,197,703	\$ 18,864,955	\$ 5,332,748

Attachment NUI-JDS-8
New Hampshire Division
2008 Summer Period Reconciliation Filing



January 23, 2009

Ms. Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St. Suite 10
Concord, New Hampshire 03301-2429

Re: Northern Utilities, Inc. – New Hampshire Division, 2008 Summer Period Cost of Gas (COG) Adjustment Reconciliation

Dear Ms. Howland:

Enclosed are an original and eight copies of Northern Utilities, Inc. – New Hampshire Division's ("Northern" or "the Company") 2008 Summer Period Cost of Gas Adjustment Reconciliation (Form III). The objective of this reconciliation is to present the details of Northern's summer period 2008 under-collection.

Form III, Schedules 1 through 5, of the attached reconciliation contain the accounting of six months of recoveries and costs assigned to the summer period. The schedules illustrate the Company's under-collection of \$494,006 as follows:

Schedule 1 provides the summary of the summer period ending balance;

Schedule 2 shows the deferred gas cost activity, allowable costs and revenues for the period December 2007 through November 2008, including interest;

Schedule 3, page 1, shows the summary of summer period gas cost collections, and pages 2 through 8 illustrate the gas cost collections for each month;

Schedule 4 (2 pages) presents the monthly detail of purchase gas costs allocated to the summer period; and

Schedule 5 contains the purchased and made volumes, the sendout metered at Northern's NH gate stations, and volumes by Residential and Commercial & Industrial customer classifications for the period, November 2007 through October 2008.

Attachment A presents the reconciliation of the working capital allowance and recoveries. The under-collection of \$7,918 will be reflected on Revised Page 39 of Northern's Tariff No. 10 as an addition to the costs used to calculate the COG rate.

Attachment B shows the reconciliation of the bad debt allowance and collections. The under-collection of \$18,852 will also be reflected on Revised Page 39 of Northern's Tariff No. 10 as an addition to the costs used in calculating the COG rate.

Attachment C details the summer period sales variance analysis.

Frederick J. Stewart
Manager Regulatory Services

6 Liberty Lane West
Hampton, NH 03842

Phone: 603-773-6534
Fax: 603-773-6734

stewart@unitil.com

If you have any questions regarding this reconciliation or if you require any further information, please let me know.

Very truly yours,

A handwritten signature in black ink, appearing to read "Frederick J. Stewart". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Frederick J. Stewart

Enclosure

cc: Meredith Hatfield, Consumer Advocate
Gary Epler, USC

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 1: SUMMARY OF SUMMER PERIOD BALANCE
May 2008 - October 2008

	AMOUNT	
Summer Period Beg. Balance	(\$92,816)	SCHEDULE 2
Less: Reported Collections	(\$8,890,099)	SCHEDULE 2
Less: Billing Adjustment	(\$3,814)	SCHEDULE 2
Add: Cost of Firm Gas Allowable	\$9,456,758	SCHEDULE 4
Add: Interest	\$23,977	SCHEDULE 2
Summer Period Ending Balance	\$494,006	

NORTHERN UTILITIES, INC. - NH DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS
December 2007 - November 2008
Acct 191.10

	<u>Dec-07</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Nov-08</u>	<u>Total</u>
SUMMER PERIOD													
Summer Period Account Beginning Balance (1)	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ (95,255)	\$ 759,144	\$ 697,524	\$ 767,194	\$ 984,428	\$ 1,312,362	\$ 2,032,076	\$ (92,816)
Plus: Cost of Firm Gas (Schedule 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,724,164	\$ 1,669,979	\$ 1,402,045	\$ 1,370,965	\$ 1,387,744	\$ 1,899,835	\$ 2,027	\$ 9,456,758
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (871,145)	\$ (1,748,366)	\$ (1,334,111)	\$ (1,170,538)	\$ (1,074,815)	\$ (1,184,953)	\$ (1,506,169)	\$ (8,890,099)
Adj: Billing Adjustment						\$ -	\$ 13,739	\$ (1,308)	\$ 13,165	\$ 10,231	\$ (1,510)	\$ (38,131)	\$ (3,814)
Summer Period Account Ending Balance	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ 757,764	\$ 694,496	\$ 764,149	\$ 980,787	\$ 1,307,587	\$ 2,025,734	\$ 489,803	\$ 470,029
Month's Average Balance	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ 331,254	\$ 726,820	\$ 730,837	\$ 873,990	\$ 1,146,008	\$ 1,669,048	\$ 1,260,940	
Interest Rate (Prime Rate)	7.33%	6.98%	6.00%	5.66%	5.24%	5.00%	5.00%	5.00%	5.00%	5.00%	4.56%	4.00%	
Interest Applied	\$ (567)	\$ (543)	\$ (470)	\$ (445)	\$ (414)	\$ 1,380	\$ 3,028	\$ 3,045	\$ 3,642	\$ 4,775	\$ 6,342	\$ 4,203	\$ 23,977
Summer Period Account Ending Balance w/interest	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ (95,255)	\$ 759,144	\$ 697,524	\$ 767,194	\$ 984,428	\$ 1,312,362	\$ 2,032,076	\$ 494,006	\$ 494,006

(1) Summer Period Ending Balance from Northern Utilities, Inc. - New Hampshire Division, 2007 Summer Period Reconciliation: May 2007 - October 2007 filed January 29, 2008.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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GAS COST RECOVERY FOR THE PERIOD OF :

May 2008 - October 2008

	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total
Sales (therms) May (summer) - June (old)	657,696	22,151	139,060	248,414	220,847	290,297	44,855	46,003	1,367,339	3,036,661
Sales (therms) June (new) - August (old)	684,816	36,723	272,452	188,863	383,660	366,285	76,067	41,241	1,679,361	3,729,467
Sales (therms) August (new) - September (old)	324,180	17,876	141,610	83,363	189,561	131,230	58,061	17,630	827,245	1,790,756
Sales (therms) September (new) - November (summer)	1,317,853	42,401	250,702	468,197	424,775	598,260	83,101	79,689	3,336,814	6,601,792
Total May - October	2,984,545	119,151	803,824	988,837	1,218,842	1,386,072	262,084	184,563	7,210,759	15,158,676
Demand/Commodity Rate May (summer) - June (old)	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -	
Demand/Commodity Rate June (new) - August (old)	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -	
Demand/Commodity Rate August (new) - September (old)	\$ 1.2117	\$ 1.2117	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ -	
Demand/Commodity Rate September (new) - November (summer)	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055	
Total Billed Sales Rate May - June (old)	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 0.0055	
Total Billed Sales Rate June (new) - August (old)	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 0.0055	
Total Billed Sales Rate Aug (new) - Sept (old)	\$ 1.2050	\$ 1.2050	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 0.0055	
Total Billed Sales Rate Sept (new) - Nov (summer)	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055	
Demand/Commodity Coll May (summer) - June (old)	\$ 748,590	\$ 25,212	\$ 155,886	\$ 295,340	\$ 247,569	\$ 345,134	\$ 50,282	\$ 54,693	\$ -	\$ 1,922,706
Demand/Commodity Coll June (new) - August (old)	\$ 910,668	\$ 48,835	\$ 357,621	\$ 260,725	\$ 503,592	\$ 505,656	\$ 99,846	\$ 56,933	\$ -	\$ 2,743,874
Demand/Commodity Coll August (new) - September (old)	\$ 392,809	\$ 21,660	\$ 169,153	\$ 105,238	\$ 226,430	\$ 165,665	\$ 69,354	\$ 22,257	\$ -	\$ 1,172,565
Demand/Commodity Coll September (new) - November (summer)	\$ 1,235,092	\$ 39,738	\$ 230,646	\$ 462,532	\$ 390,793	\$ 591,021	\$ 76,453	\$ 78,725	\$ -	\$ 3,105,000
Prior Period Reconciliation	\$ (20,295)	\$ (810)	\$ (5,466)	\$ (6,724)	\$ (8,288)	\$ (9,425)	\$ (1,782)	\$ (1,255)	\$ -	\$ (54,046)
Working Capital Allowance	\$ 4,775	\$ 191	\$ 1,286	\$ 1,582	\$ 1,950	\$ 2,218	\$ 419	\$ 295	\$ -	\$ 12,717
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 11,043	\$ 441	\$ 2,974	\$ 3,659	\$ 4,510	\$ 5,128	\$ 970	\$ 683	\$ -	\$ 29,407
Capacity Reserve Charge	\$ (15,520)	\$ (620)	\$ (4,180)	\$ (5,142)	\$ (6,338)	\$ (7,208)	\$ (1,363)	\$ (960)	\$ 39,659	\$ (1,670)
Total Billed Sales Rate May (summer) - June (old)	\$ 744,183	\$ 25,064	\$ 154,954	\$ 293,675	\$ 246,090	\$ 343,189	\$ 49,981	\$ 54,385	\$ 7,520	\$ 1,919,042
Total Billed Sales Rate June (new) - August (old)	\$ 906,080	\$ 48,589	\$ 355,795	\$ 259,459	\$ 501,021	\$ 503,202	\$ 99,336	\$ 56,556	\$ 9,236	\$ 2,739,375
Total Billed Sales Rate August (new) - September (old)	\$ 390,637	\$ 21,540	\$ 168,204	\$ 104,679	\$ 225,160	\$ 164,786	\$ 68,965	\$ 22,138	\$ 4,550	\$ 1,170,659
Total Billed Sales Rate September (new) - November (summer)	\$ 1,226,262	\$ 39,454	\$ 228,967	\$ 459,395	\$ 387,947	\$ 587,013	\$ 75,896	\$ 78,191	\$ 18,352	\$ 3,101,477
Total Billed Sales Rate for Summer 2008	\$ 3,267,162	\$ 134,647	\$ 907,920	\$ 1,117,209	\$ 1,360,218	\$ 1,598,189	\$ 294,179	\$ 211,370	\$ 39,659	\$ 8,930,553
Demand/Commodity Coll May (summer) - June (old)										\$ 1,922,706
Demand/Commodity Coll June (new) - August (old)										\$ 2,743,874
Demand/Commodity Coll August (new) - September (old)										\$ 1,172,565
Demand/Commodity Coll September (new) - November (summer)										\$ 3,105,000
Prior Period Reconciliation										\$ (54,046)
Total recoveries—Schedule 2										\$ 8,890,099

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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GAS COST RECOVERY FOR THE MONTH OF :

	May-08		Prorated							Transportation	Total
Sales (Therms)	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	179,803	938,156	
	230,187	6,657	46,481	120,636	111,972	164,206	37,361	40,854			
									Sales Volumes	758,353	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1822	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 261,999	\$ 7,577	\$ 52,105.31	\$ 143,423.66	\$ 125,520	\$ 195,224	\$ 41,882	\$ 48,571	\$ -	\$ 876,302	
Prior Period Reconciliation	\$ (1,565)	\$ (45)	\$ (316)	\$ (820)	\$ (761)	\$ (1,117)	\$ (254)	\$ (278)	\$ -	\$ (5,157)	
Working Capital Allowance	\$ 368	\$ 11	\$ 74	\$ 193	\$ 179	\$ 263	\$ 60	\$ 65	\$ -	\$ 1,213	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 852	\$ 25	\$ 172	\$ 446	\$ 414	\$ 608	\$ 138	\$ 151	\$ -	\$ 2,806	
Capacity Reserve Charge	\$ (1,197)	\$ (35)	\$ (242)	\$ (627)	\$ (582)	\$ (854)	\$ (194)	\$ (212)	\$ 989	\$ (2,955)	
Total Off Peak COG Revenues	\$ 260,457	\$ 7,532	\$ 51,794	\$ 142,615	\$ 124,770	\$ 194,124	\$ 41,632	\$ 48,297	\$ 989	\$ 872,210	
Check (Total Billed Sales Rate * Therms)	\$ 260,457	\$ 7,532	\$ 51,794	\$ 142,615	\$ 124,770	\$ 194,124	\$ 41,632	\$ 48,297	\$ 989	\$ 872,210	

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GAS COST RECOVERY FOR THE MONTH OF :

	June 2008		Old							Transportation	Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42			
Sales (Therms)	427,509	15,494	92,579	127,779	108,875	126,091	7,493	5,149	1,187,536	2,098,505	
									Sales Volumes	910,969	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1822	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 486,591	\$ 17,636	\$ 103,780.61	\$ 151,915.98	\$ 122,049	\$ 149,910	\$ 8,400	\$ 6,122	\$ -	\$ 1,046,404	
Prior Period Reconciliation	\$ (2,907)	\$ (105)	\$ (629.53)	\$ (868.89)	\$ (740)	\$ (857)	\$ (51)	\$ (35)	\$ -	\$ (6,195)	
Working Capital Allowance	\$ 684	\$ 25	\$ 148.13	\$ 204.45	\$ 174	\$ 202	\$ 12	\$ 8	\$ -	\$ 1,458	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 1,582	\$ 57	\$ 342.54	\$ 472.78	\$ 403	\$ 467	\$ 28	\$ 19	\$ -	\$ 3,371	
Capacity Reserve Charge	\$ (2,223)	\$ (81)	\$ (481.41)	\$ (664.45)	\$ (566)	\$ (656)	\$ (39)	\$ (27)	\$ 6,531	\$ 1,794	
Total Off Peak COG Revenues	\$ 483,726	\$ 17,532	\$ 103,160	\$ 151,060	\$ 121,320	\$ 149,065	\$ 8,350	\$ 6,087	\$ 6,531	\$ 1,046,832	
Check (Total Billed Sales Rate * Therms)	\$ 483,726	\$ 17,532	\$ 103,160	\$ 151,060	\$ 121,320	\$ 149,065	\$ 8,350	\$ 6,087	\$ 6,531	\$ 1,046,832	

	June 2008		New							Transportation	Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42			
Sales (Therms)	113,208	5,919	44,062	46,667	90,791	170,288	39,218	18,359	100,189	628,701	
									Sales Volumes	528,512	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3738	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 150,544	\$ 7,871	\$ 57,836.31	\$ 64,424.35	\$ 119,172	\$ 235,083	\$ 51,477	\$ 25,344	\$ -	\$ 711,751	
Prior Period Reconciliation	\$ (770)	\$ (40)	\$ (299.62)	\$ (317.34)	\$ (617)	\$ (1,158)	\$ (267)	\$ (125)	\$ -	\$ (3,594)	
Working Capital Allowance	\$ 181	\$ 9	\$ 70.50	\$ 74.67	\$ 145	\$ 272	\$ 63	\$ 29	\$ -	\$ 846	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 419	\$ 22	\$ 163.03	\$ 172.67	\$ 336	\$ 630	\$ 145	\$ 68	\$ -	\$ 1,955	
Capacity Reserve Charge	\$ (589)	\$ (31)	\$ (229.12)	\$ (242.67)	\$ (472)	\$ (885)	\$ (204)	\$ (95)	\$ 551	\$ (2,197)	
Total Off Peak COG Revenues	\$ 149,786	\$ 7,831	\$ 57,541	\$ 64,112	\$ 118,563	\$ 233,942	\$ 51,215	\$ 25,221	\$ 551	\$ 708,761	
Check (Total Billed Sales Rate * Therms)	\$ 149,786	\$ 7,831	\$ 57,541	\$ 64,112	\$ 118,563	\$ 233,942	\$ 51,215	\$ 25,221	\$ 551	\$ 708,761	

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GAS COST RECOVERY FOR THE MONTH OF :

July 2008

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	356,257	18,625	135,568	94,769	204,295	143,498	30,816	19,511	846,683	1,850,022
									Sales Volumes	1,003,339
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 1,3298	\$ 1,3298	\$ 1,3126	\$ 1,3805	\$ 1,3126	\$ 1,3805	\$ 1,3126	\$ 1,3805	\$ -	-
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	-
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	-
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	-
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	0.00550
Total Billed Rate	\$ 1,3231	\$ 1,3231	\$ 1,3059	\$ 1,3738	\$ 1,3059	\$ 1,3738	\$ 1,3059	\$ 1,3738	\$ 0.00550	\$ -
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 473,751	\$ 24,768	\$ 177,946.56	\$ 130,828.60	\$ 268,158	\$ 198,099	\$ 40,449	\$ 26,935	\$ -	\$ 1,340,934
Prior Period Reconciliation	\$ (2,423)	\$ (127)	\$ (921.86)	\$ (644.43)	\$ (1,389)	\$ (976)	\$ (210)	\$ (133)	\$ -	\$ (6,823)
Working Capital Allowance	\$ 570	\$ 30	\$ 216.91	\$ 151.63	\$ 327	\$ 230	\$ 49	\$ 31	\$ -	\$ 1,605
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 1,318	\$ 69	\$ 501.60	\$ 350.65	\$ 756	\$ 531	\$ 114	\$ 72	\$ -	\$ 3,712
Capacity Reserve Charge	\$ (1,853)	\$ (97)	\$ (704.95)	\$ (492.80)	\$ (1,062)	\$ (746)	\$ (160)	\$ (101)	\$ 4,657	\$ (561)
Total Off Peak COG Revenues	\$ 471,364	\$ 24,643	\$ 177,038	\$ 130,194	\$ 266,789	\$ 197,138	\$ 40,243	\$ 26,804	\$ 4,657	\$ 1,338,868
Check (Total Billed Sales Rate * Therms)	\$ 471,364	\$ 24,643	\$ 177,038	\$ 130,194	\$ 266,789	\$ 197,138	\$ 40,243	\$ 26,804	\$ 4,657	\$ 1,338,868

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GAS COST RECOVERY FOR THE MONTH OF :

	August 2008									Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	
Sales (Therms)	215,351	12,180	92,822	47,426	88,574	52,499	6,033	3,371	732,489	1,250,744
									Sales Volumes	518,255
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 1,3298	\$ 1,3298	\$ 1,3126	\$ 1,3805	\$ 1,3126	\$ 1,3805	\$ 1,3126	\$ 1,3805	\$ -	
Prior Period Reconciliation	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ -	
Working Capital Allowance	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ -	
Capacity Reserve Charge	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ 0,00550	
Total Billed Rate	\$ 1,3231	\$ 1,3231	\$ 1,3059	\$ 1,3738	\$ 1,3059	\$ 1,3738	\$ 1,3059	\$ 1,3738	\$ 0,00550	
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 286,373	\$ 16,197	\$ 121,837.89	\$ 65,471.87	\$ 116,262	\$ 72,475	\$ 7,919	\$ 4,653	\$ -	\$ 691,189
Prior Period Reconciliation	\$ (1,464)	\$ (83)	\$ (631.19)	\$ (322.50)	\$ (602)	\$ (357)	\$ (41)	\$ (23)	\$ -	\$ (3,524)
Working Capital Allowance	\$ 345	\$ 19	\$ 148.51	\$ 75.88	\$ 142	\$ 84	\$ 10	\$ 5	\$ -	\$ 829
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 797	\$ 45	\$ 343.44	\$ 175.48	\$ 328	\$ 194	\$ 22	\$ 12	\$ -	\$ 1,918
Capacity Reserve Charge	\$ (1,120)	\$ (63)	\$ (482.67)	\$ (246.62)	\$ (461)	\$ (273)	\$ (31)	\$ (18)	\$ 4,029	\$ 1,334
Total Off Peak COG Revenues	\$ 284,930	\$ 16,115	\$ 121,216	\$ 65,154	\$ 115,669	\$ 72,123	\$ 7,879	\$ 4,631	\$ 4,029	\$ 691,745
Check (Total Billed Sales Rate * Therms)	\$ 284,930	\$ 16,115	\$ 121,216	\$ 65,154	\$ 115,669	\$ 72,123	\$ 7,879	\$ 4,631	\$ 4,029	\$ 691,745

	August 2008									Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	
Sales (Therms)	96,012	5,160	45,640	31,988	91,287	65,290	51,713	11,771	84,269	483,131
									Sales Volumes	398,862
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 1,2117	\$ 1,2117	\$ 1,1945	\$ 1,2624	\$ 1,1945	\$ 1,2624	\$ 1,1945	\$ 1,2624	\$ -	
Prior Period Reconciliation	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ (0,0068)	\$ -	
Working Capital Allowance	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ 0,0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ 0,0037	\$ -	
Capacity Reserve Charge	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ (0,0052)	\$ 0,00550	
Total Billed Rate	\$ 1,2050	\$ 1,2050	\$ 1,1878	\$ 1,2557	\$ 1,1878	\$ 1,2557	\$ 1,1878	\$ 1,2557	\$ 0,00550	
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 116,338	\$ 6,253	\$ 54,517.22	\$ 40,381.40	\$ 109,042	\$ 82,422	\$ 61,771	\$ 14,860	\$ -	\$ 485,585
Prior Period Reconciliation	\$ (653)	\$ (35)	\$ (310.35)	\$ (217.52)	\$ (621)	\$ (444)	\$ (352)	\$ (80)	\$ -	\$ (2,712)
Working Capital Allowance	\$ 154	\$ 8	\$ 73.02	\$ 51.18	\$ 146	\$ 104	\$ 83	\$ 19	\$ -	\$ 638
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 355	\$ 19	\$ 168.87	\$ 118.35	\$ 338	\$ 242	\$ 191	\$ 44	\$ -	\$ 1,476
Capacity Reserve Charge	\$ (499)	\$ (27)	\$ (237.33)	\$ (166.34)	\$ (475)	\$ (340)	\$ (269)	\$ (61)	\$ 463	\$ (1,611)
Total Off Peak COG Revenues	\$ 115,695	\$ 6,218	\$ 54,211	\$ 40,167	\$ 108,431	\$ 81,985	\$ 61,424	\$ 14,781	\$ 463	\$ 483,376
Check (Total Billed Sales Rate * Therms)	\$ 115,695	\$ 6,218	\$ 54,211	\$ 40,167	\$ 108,431	\$ 81,985	\$ 61,424	\$ 14,781	\$ 463	\$ 483,376

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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GAS COST RECOVERY FOR THE MONTH OF :

	September 2008 old									Transportation	Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Sales Volumes		
Sales (Therms)	228,167	12,715	95,970	51,375	98,274	65,940	6,348	5,859	742,976	1,307,625	
Off Peak Period Demand/Commodity Recovery Rate										564,649	
Demand & Commodity Rate	\$ 1.2117	\$ 1.2117	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.2050	\$ 1.2050	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 276,470	\$ 15,407	\$ 114,635.69	\$ 64,856.18	\$ 117,388	\$ 83,243	\$ 7,583	\$ 7,396	\$ -	\$ 686,979	
Prior Period Reconciliation	\$ (1,552)	\$ (86)	\$ (652.59)	\$ (349.35)	\$ (668)	\$ (448)	\$ (43)	\$ (40)	\$ -	\$ (3,840)	
Working Capital Allowance	\$ 365	\$ 20	\$ 153.55	\$ 82.20	\$ 157	\$ 106	\$ 10	\$ 9	\$ -	\$ 903	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 844	\$ 47	\$ 355.09	\$ 190.09	\$ 364	\$ 244	\$ 23	\$ 22	\$ -	\$ 2,089	
Capacity Reserve Charge	\$ (1,186)	\$ (66)	\$ (499.04)	\$ (267.15)	\$ (511)	\$ (343)	\$ (33)	\$ (30)	\$ 4,086	\$ 1,150	
Total Off Peak COG Revenues	\$ 274,942	\$ 15,322	\$ 113,993	\$ 64,512	\$ 116,730	\$ 82,801	\$ 7,541	\$ 7,357	\$ 4,086	\$ 687,283	
Check (Total Billed Sales Rate * Therms)	\$ 274,942	\$ 15,322	\$ 113,993	\$ 64,512	\$ 116,730	\$ 82,801	\$ 7,541	\$ 7,357	\$ 4,086	\$ 687,283	

	September 2008 new									Transportation	Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Sales Volumes		
Sales (Therms)	102,560	5,082	42,553	33,774	100,014	84,390	25,018	22,991	98,330	514,711	
Off Peak Period Demand/Commodity Recovery Rate										416,381	
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055	
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.0055	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 96,119	\$ 4,763	\$ 39,149.13	\$ 33,365.04	\$ 92,013	\$ 83,369	\$ 23,016	\$ 22,713	\$ -	\$ 394,507	
Prior Period Reconciliation	\$ (697)	\$ (35)	\$ (289.36)	\$ (229.66)	\$ (680)	\$ (574)	\$ (170)	\$ (156)	\$ -	\$ (2,831)	
Working Capital Allowance	\$ 164	\$ 8	\$ 68.09	\$ 54.04	\$ 160	\$ 135	\$ 40	\$ 37	\$ -	\$ 666	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 379	\$ 19	\$ 157.45	\$ 124.96	\$ 370	\$ 312	\$ 93	\$ 85	\$ -	\$ 1,541	
Capacity Reserve Charge	\$ (533)	\$ (26)	\$ (221.28)	\$ (175.62)	\$ (520)	\$ (439)	\$ (130)	\$ (120)	\$ 541	\$ (1,624)	
Total Off Peak COG Revenues	\$ 95,432	\$ 4,729	\$ 38,864	\$ 33,139	\$ 91,343	\$ 82,804	\$ 22,849	\$ 22,559	\$ 541	\$ 392,258	
Check (Total Billed Sales Rate * Therms)	\$ 95,432	\$ 4,729	\$ 38,864	\$ 33,139	\$ 91,343	\$ 82,804	\$ 22,849	\$ 22,559	\$ 541	\$ 392,258	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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GAS COST RECOVERY FOR THE MONTH OF :

October 2008

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	453,744	18,612	118,574	144,887	193,834	244,219	45,956	37,166	1,418,199	2,675,191
									Sales Volumes	1,256,992
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055	
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055	
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 425,249	\$ 17,443	\$ 109,088.08	\$ 143,133.87	\$ 178,327	\$ 241,264	\$ 42,280	\$ 36,716	\$ -	\$ 1,193,501
Prior Period Reconciliation	\$ (3,085)	\$ (127)	\$ (806.30)	\$ (985.23)	\$ (1,318)	\$ (1,661)	\$ (313)	\$ (253)	\$ -	\$ (8,548)
Working Capital Allowance	\$ 726	\$ 30	\$ 189.72	\$ 231.82	\$ 310	\$ 391	\$ 74	\$ 59	\$ -	\$ 2,011
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 1,679	\$ 69	\$ 438.72	\$ 536.08	\$ 717	\$ 904	\$ 170	\$ 138	\$ -	\$ 4,651
Capacity Reserve Charge	\$ (2,359)	\$ (97)	\$ (616.58)	\$ (753.41)	\$ (1,008)	\$ (1,270)	\$ (239)	\$ (193)	\$ 7,800	\$ 1,264
Total Off Peak COG Revenues	\$ 422,209	\$ 17,318	\$ 108,294	\$ 142,163	\$ 177,029	\$ 239,628	\$ 41,972	\$ 36,467	\$ 7,800	\$ 1,192,879
Check (Total Billed Sales Rate * Therms)	\$ 422,209	\$ 17,318	\$ 108,294	\$ 142,163	\$ 177,029	\$ 239,628	\$ 41,972	\$ 36,467	\$ 7,800	\$ 1,192,879

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GAS COST RECOVERY FOR THE MONTH OF :

	Nov-08		Prorated								Total
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation		
Sales (Therms)	761,549	18,707	89,575	289,537	130,927	269,651	12,128	19,532	1,820,285	3,411,890	
									Sales Volumes	1,591,605	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055	
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9812	\$ 0.0055	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 713,724	\$ 17,532	\$ 82,409	\$ 286,033	\$ 120,452	\$ 266,389	\$ 11,157	\$ 19,296	\$ -	\$ 1,516,992	
Prior Period Reconciliation	\$ (5,179)	\$ (127)	\$ (609)	\$ (1,969)	\$ (890)	\$ (1,834)	\$ (82)	\$ (133)	\$ -	\$ (10,823)	
Working Capital Allowance	\$ 1,218	\$ 30	\$ 143	\$ 463	\$ 209	\$ 431	\$ 19	\$ 31	\$ -	\$ 2,547	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 2,818	\$ 69	\$ 331	\$ 1,071	\$ 484	\$ 998	\$ 45	\$ 72	\$ -	\$ 5,889	
Capacity Reserve Charge	\$ (3,960)	\$ (97)	\$ (466)	\$ (1,506)	\$ (681)	\$ (1,402)	\$ (63)	\$ (102)	\$ 10,012	\$ 1,735	
Total Off Peak COG Revenues	\$ 708,621	\$ 17,407	\$ 81,809	\$ 284,093	\$ 119,575	\$ 264,582	\$ 11,076	\$ 19,165	\$ 10,012	\$ 1,516,340	
Check (Total Billed Sales Rate * Therms)	\$ 708,621	\$ 17,407	\$ 81,809	\$ 284,093	\$ 119,575	\$ 264,582	\$ 11,076	\$ 19,165	\$ 10,012	\$ 1,516,340	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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SCHEDULE 4: PURCHASED GAS COSTS ALLOCATED TO SUMMER PERIOD
May 2008 - October 2008

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<u>Commodity Costs:</u>	<u>May</u> (Actual)	<u>June</u> (Actual)	<u>July</u> (Actual)	<u>August</u> (Actual)	<u>September</u> (Actual)	<u>October</u> (Actual)	<u>End of Period</u> <u>Adjustments</u>	<u>Total</u> <u>Summer</u>
Alberta Northeast Gas Limited	\$1,085	\$1,128	\$2,847	\$2,738	\$2,511	\$2,739	\$0	\$13,048
BG Energy	\$2,860,776	\$3,345,544	\$3,568,508	\$2,386,620	\$1,983,437	\$1,879,834	\$0	\$16,024,719
Cargill, Incorporated	\$1,256,185	\$96,625	\$0	\$0	\$0	\$0	\$0	\$1,352,810
Chevron Texaco Natural Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colonial Energy Inc	\$297,578	\$344,966	\$318,768	\$292,485	\$0	\$0	\$0	\$1,253,797
Constellation Power Source Inc	\$0	\$0	\$139,841	\$0	\$0	\$0	\$0	\$139,841
Coral Energy Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distrigas of Mass	\$14,206	\$221,065	\$303,539	\$206,728	\$270,514	\$852,110	\$0	\$1,868,163
Emera Energy	\$318,231	\$551,914	\$219,443	\$163,355	\$124,666	\$409,754	\$0	\$1,787,363
FedEx Trade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Husky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Louis Dreyfus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Macguire Cook Inlet, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MassPower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nexen Marketing USA Inc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NJR Energy Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northeast Gas Marketing	\$394,873	\$426,664	\$479,983	\$326,163	\$260,761	\$257,286	\$0	\$2,145,729
Peoples Energy Wholesale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sempra	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shell	\$0	\$19,859	\$0	\$70,883	\$0	\$124,871	\$0	\$215,613
Southwest Energy LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sprague	\$0	\$0	\$30,709	\$0	\$0	\$0	\$0	\$30,709
Tenaska Marketing Canada	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tenaska Marketing Ventures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TXU Portfolio Mgmt Co	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
US Border	\$0	\$14,191	\$0	\$0	\$0	\$0	\$0	\$14,191
Withdrawal Charges	\$13	\$14	\$4,076	\$3,802	\$12	\$2,431	\$0	\$10,349
Net Inventory Injections	(\$3,217,116)	(\$3,646,652)	(\$3,736,574)	(\$2,588,060)	(\$1,983,283)	(\$1,880,023)	\$0	(\$17,051,706)
Interruptible Costs	(\$27,430)	(\$31,287)	(\$53,074)	(\$37,510)	(\$32,524)	(\$13,888)	\$0	(\$195,714)
Net OBA Adj.	(\$124,849)	\$48,954	(\$228,415)	\$215,999	\$224,532	(\$136,825)	\$0	(\$603)
Transportation Commodity	\$2,870	\$2,891	\$2,884	\$2,793	\$2,478	\$2,980	\$0	\$16,896
Company Managed	(\$19,573)	(\$29,197)	(\$31,492)	(\$26,328)	(\$13,080)	(\$17,076)	\$0	(\$136,745)
LNG Boiloff	\$5,179	\$6,277	\$4,500	\$8,493	\$6,642	\$5,227	\$0	\$36,317
LNG Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Period Adjustments	\$0	(\$118,981)	\$1,876	\$139,073	\$10,373	(\$5,951)	\$2,027	\$28,416
Company Use	(\$1,309)	(\$875)	(\$708)	(\$1,331)	(\$863)	(\$757)	\$0	(\$5,843)
Transportation Charges	\$37,406	\$130,630	\$90,480	(\$83,102)	\$238,716	\$14,003	\$0	\$428,133
Hedging Costs	(\$364,471)	(\$2,084)	(\$2,599)	\$878	\$3,681	\$111,575	\$0	(\$253,019)
Propane	\$0	\$33	(\$328)	(\$135)	\$432	(\$131)	\$0	(\$129)
Total Commodity Costs	\$1,433,652	\$1,381,680	\$1,114,264	\$1,083,543	\$1,099,006	\$1,608,160	\$2,027	\$7,722,332

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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<u>Demand Costs</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>End of Period Adjustments</u>	<u>Total Summer</u>
Forecasted Summer Demand Costs (DG08-041)	\$284,274	\$284,274	\$284,274	\$284,274	\$284,274	\$284,274	\$ -	\$1,705,642
Miscellaneous Overhead	\$6,239	\$4,025	\$3,507	\$3,148	\$4,464	\$7,401	\$ -	\$28,784
Total Demand Costs	\$290,513	\$288,299	\$287,781	\$287,422	\$288,738	\$291,675	\$0	\$1,734,426
Total Gas Costs	\$1,724,164	\$1,669,979	\$1,402,045	\$1,370,965	\$1,387,744	\$1,899,835	\$2,027	\$9,456,758

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 DEFERRED OFF-PEAK WORKING CAPITAL ALLOWANCE ON PURCHASED GAS COSTS
 Period Ending 10/31/2008

~~OFF-PEAK PERIOD - Acct 182.21~~

	BEGINNING BALANCE*	WKG CAP ALLOWANCE**	WORKING CAP PERCENTAGE	WORKING CAP COLLECTIONS	WKG CAP DEFERRED E = B + D	ENDING BALANCE F = A + E	AVE MONTHLY BALANCE G = (A + F) / 2	INTEREST RATE H	INTEREST I = G * (H / 12)	ENDING BAL W/ INTEREST J = F + I
	A	B	C	D						
December 2007	\$ 24	0	0.1900%	0	0	24	24	7.33%	0	24
January 2008	\$ 24	0	0.1900%	0	0	24	24	6.98%	0	24
February	\$ 24	0	0.1900%	0	0	24	24	6.00%	0	24
March	\$ 24	0	0.1900%	0	0	24	24	5.66%	0	25
April	\$ 25	0	0.1900%	0	0	25	25	5.24%	0	25
May	\$ 25	3,276	0.1900%	(1,213)	2,063	2,087	1,056	5.00%	4	2,092
June	\$ 2,092	3,173	0.1900%	(2,303)	870	2,961	2,526	5.00%	11	2,972
July	\$ 2,972	2,664	0.1900%	(1,605)	1,059	4,030	3,501	5.00%	15	4,045
August	\$ 4,045	2,605	0.1900%	(1,467)	1,137	5,182	4,614	5.00%	19	5,202
September	\$ 5,202	2,637	0.1900%	(1,570)	1,067	6,269	5,735	5.00%	24	6,293
October	\$ 6,293	3,610	0.1900%	(2,011)	1,598	7,891	7,092	4.56%	27	7,918
November	\$ 7,918	4	0.1900%	(2,547)	(2,543)	5,375	6,647	4.00%	22	5,398

*Beginning Balance for December 2007 approved in DG 08-041, get from tariff pg 39.

** Working Capital Allowance Calculated by taking Eligible Gas Costs from Schedule 4 and multiplying by Working Capital Percentage.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 BAD DEBT EXPENSE - CALCULATION OF COLLECTION ALLOWANCE
 Period Ending 10/31/2008

OFF PEAK PERIOD - Acct 182.22

All classes

	<u>BEG. BAL*</u>	<u>BAD DEBT ALLOWANCE**</u>	<u>% ALLOWED BAD DEBT</u>	<u>BAD DEBT COLLECTIONS Schedule 3</u>	<u>BAD DEBT DEFERRED BALANCE</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>END BAL W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
December 2007	(474)	0	0.45%	0	0	(474)	(474)	7.33%	(3)	(477)
January 2008	(477)	0	0.45%	0	0	(477)	(477)	6.98%	(3)	(480)
February	(480)	0	0.45%	0	0	(480)	(480)	6.00%	(2)	(483)
March	(483)	0	0.45%	0	0	(483)	(483)	5.66%	(2)	(485)
April	(485)	0	0.45%	0	0	(485)	(485)	5.24%	(2)	(487)
May	(487)	7,773	0.45%	(2,806)	4,968	4,481	1,997	5.00%	8	4,489
June	4,489	7,529	0.45%	(5,326)	2,203	6,692	5,590	5.00%	23	6,715
July	6,715	6,321	0.45%	(3,712)	2,609	9,324	8,020	5.00%	33	9,358
August	9,358	6,181	0.45%	(3,393)	2,788	12,145	10,751	5.00%	45	12,190
September	12,190	6,257	0.45%	(3,630)	2,627	14,817	13,504	5.00%	56	14,873
October	14,873	8,566	0.45%	(4,651)	3,915	18,788	16,831	4.56%	64	18,852
November	18,852	9	0.45%	(5,889)	(5,880)	12,972	15,912	4.00%	53	13,025

*Beginning Balance for December 2007 approved in DG 08-041, get from tariff pg 39.

**Bad Debt Allowance Calc by multiplying Bad Debt % by Gas Cost on Schedule 4 and Working Capital Allowance on Attachment A.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 SALES VARIANCE ANALYSIS
 SUMMER 2008

Attachment C
 Page 2 of 2

	<u>NORMAL MMBtu</u>			<u>METERS</u>		
	2008	2008	Difference	2008	2008	Difference
	Forecast	Actual		Forecast	Actual	
Res Heat	375,427	303,684	(71,743)	116,522	116,937	415
Res General	12,818	11,413	(1,405)	10,740	10,214	(526)
Total Res	388,245	315,097	(73,148)	127,262	127,151	(111)
G-40	159,695	112,880	(46,815)	26,774	24,830	(1,944)
G-50	89,736	82,672	(7,064)	6,569	5,862	(707)
G-41	164,113	129,573	(34,540)	2,358	2,237	(121)
G-51	134,749	121,436	(13,313)	1,082	1,016	(66)
G-42	26,215	17,254	(8,961)	61	71	10
G-52	50,215	23,672	(26,543)	50	35	(15)
Total C & I	624,723	487,487	(137,236)	36,894	34,051	(2,843)
Total Company	1,012,968	802,584	(210,384)	164,156	161,202	(2,954)

	<u>NORMAL AVERAGE USE</u>			Change in Sales Due to		Total Chg MMBtu	% Difference
	2008 Forecast	2008 Actual	Difference	Change In: Meter Count	Load Pattern		
Res Heat	3.22	2.60	(0.62)	1,337	(73,080)	(71,743)	-19.11%
Res General	1.19	1.12	(0.08)	(628)	(777)	(1,405)	-10.96%
Total Res	4.42	3.71	(0.70)	709	(73,857)	(73,148)	-18.84%
G-40	5.96	4.55	(1.42)	(11,595)	(35,220)	(46,815)	-29.32%
G-50	13.66	14.10	0.44	(9,658)	2,594	(7,064)	-7.87%
G-41	69.60	57.92	(11.68)	(8,421)	(26,119)	(34,540)	-21.05%
G-51	124.54	119.52	(5.01)	(8,219)	(5,094)	(13,313)	-9.88%
G-42	429.75	243.01	(186.74)	4,298	(13,259)	(8,961)	-34.18%
G-52	1,004.30	676.34	(327.96)	(15,065)	(11,479)	(26,543)	-52.86%
Total C & I	16.93	14.32	(2.62)	(48,661)	(88,575)	(137,236)	-21.97%
Total Company	6.17	4.98	(1.19)	(47,952)	(162,432)	(210,384)	-20.77%

Attachment NUI-JDS-9
New Hampshire Division
Proposed 2009 Summer Period Tariff Sheets

N.H.P.U.C No.10
 NORTHERN UTILITIES, INC.

Forty-second Revised Page 38
 Superseding Forty-first Revised Page 38

CALCULATION OF COST OF GAS ADJUSTMENT

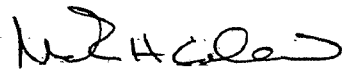
New Hampshire Division

Period Covered: May 1, 2009 - October 31, 2009

Anticipated Cost of Delivered and Produced Gas

Delivered:	Therms	Rate	Amount
Product: - Commodity			
Pipeline Supply	9,327,652		\$4,086,024
Storage Withdrawals	0		\$0
Peaking Supply	45,688	\$0.9190	\$41,988
Hedging (Gain)/Loss			\$1,213,494
Interruptible Included Above			(\$8,758)
Adjustment for Actual Costs			\$0
Product: - Demand			
Granite State and Others			\$196,751
Pipeline Reservation			
Granite State and Others			\$833,449
Storage & Peaking Demand			
Tennessee and Others			\$406,625
Capacity Release			\$0
Interruptible Margins			\$0
Less: Unaccounted For, Company Use & Interruptible Volumes			
	(175,446)		\$0
TOTAL Anticipated Cost of Gas	9,197,894	\$0.7360	\$6,769,573

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 Effective Date: May 1, 2009

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N.H.P.U.C No.10
 NORTHERN UTILITIES, INC.

Forty-second Revised Page 39
 Superseding Forty-first Revised Page 39

Calculation of Anticipated Indirect Cost of Gas-New Hampshire Division

1 Working Capital Calculation			
2	Total Anticipated Direct Cost of Gas-Commodity	\$5,332,748	
3	Total Anticipated Direct Cost of Gas-Demand	\$1,436,825	
4	Interruptible Profits	\$0	
5	LESS Anticipated Direct Costs assigned to Non-Grandfathered Transportation	\$0	
6	Total Direct Cost of Gas (Including Summer Deferred)	<u>\$6,769,573</u>	
7			
8	Total Direct gas Costs-Including Summer Deferred	\$6,769,573	
9	Working Capital Percentage (NHPUC No. 10 Section IV, 6.1)	0.19%	
10	Working Capital Allowance (NHPUC No. 10 Section IV, 6.1)	<u>\$12,862</u>	
11	Plus: Working Capital Reconciliation	<u>\$7,918</u>	
12	Total Working Capital Allowance	<u>\$20,780</u>	
13			
14			
15 Bad Debt Calculation			
16	Total Anticipated Direct Cost of Gas	\$6,769,573	
17	Plus: Prior Period Under/(Over) Collection	\$502,551	
18	Plus : Interest	\$2,303	
19	Plus: Total Working Capital	<u>\$20,780</u>	
20	Subtotal	<u>\$7,295,207</u>	
21	Bad Debt Percentage (NHPUC No. 10 Section IV, 6.1)	0.45%	
22	Total Bad Debt Allowance	<u>\$32,828</u>	
23	Plus: Bad Debt Reconciliation	<u>\$18,852</u>	
24	Total Bad Debt Allowance	<u>\$51,680</u>	
25			
26			<u>Rate /</u>
27	Working Capital Allowance	\$20,780	<u>Therm</u>
28	Bad Debt Allowance	\$51,680	
29	Miscellaneous Overhead-74.85% Allocated to Winter Season	\$29,436	
30	Capacity Reserve (Forecasted Transportation Therms * \$0.0055)	\$0	
31	Production and Storage Capacity	\$0	
32	Prior Period Under/(Over) Collection	\$502,551	
33	Refunds	\$0	
34	Interest	<u>\$2,303</u>	
35	Total Anticipated Indirect Cost of Gas	<u>\$606,750</u>	\$0.0660
36	Total Anticipated Direct Cost of Gas-Commodity	\$5,332,748	\$0.5798
37	Total Anticipated Direct Cost of Gas-Demand	\$1,436,825	\$0.1562
38	Total Anticipated Period Cost of Gas	<u>\$7,376,323</u>	<u>\$0.8020</u>
39			
40	Forecasted Off-peak Period Volumes (Therms)	9,197,893	
41			
42			
43			
44		<u>Residential</u>	<u>C&I</u> <u>Low Winter</u> <u>C&I</u> <u>High Winter</u>
45	Forecasted Winter Season Cost of Gas Rate:		
46	COGw-Commodity	\$0.5798	\$0.5521 \$0.6245
47	COGw-Demand	\$0.1562	\$0.1316 \$0.1961
48	COGw-Indirect	\$0.0660	\$0.0660 \$0.0660
49	COGw-Total (May 1, 2009 Billing Rate)	<u>\$0.8020</u>	<u>\$0.7497</u> <u>\$0.8866</u>
50			
51	Minimum	\$0.6416	\$0.5998 \$0.7093
52	Maximum	\$0.9624	\$0.8996 \$1.0639

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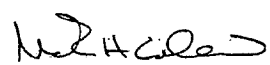
NHPUC No. 10 - Gas
 NORTHERN UTILITIES, INC.

Thirty-seventh Revised Page 94
 Superseding Thirty-sixth Revised Page 94

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 SUMMER SEASON RESIDENTIAL RATES

Summer Season May 2009 - October 2009		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas	
Residential Heating 32311.2	Tariff Rate R 5:				
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50	
	First 50 therms	\$0.4102	\$0.4357	\$1.2377	
	All usage over 50 therms	\$0.2990	\$0.3245	\$1.1265	
	LDAC	\$0.0255			
Gas Cost Adjustment:					
Cost of Gas		\$0.8020			
Residential Heating Low Income	Tariff Rate R 10:				
	Monthly Customer Charge	\$3.80	\$3.80	\$3.80	
	First 50 therms	\$0.1641	\$0.1896	\$0.9916	
	All usage over 50 therms	\$0.1196	\$0.1451	\$0.9471	
	LDAC	\$0.0255			
Gas Cost Adjustment:					
Cost of Gas		\$0.8020			
Residential Non-Heating	Tariff Rate R 6:				
	Bi-monthly Customer Charge	\$19.00	\$19.00	\$19.00	
	First 20 therms	\$0.4067	\$0.4322	\$1.2342	
	All usage over 20 therms	\$0.3082	\$0.3337	\$1.1357	
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50	
	First 20 therms	\$0.4067	\$0.4322	\$1.2342	
	All usage over 20 therms	\$0.3082	\$0.3337	\$1.1357	
	LDAC	\$0.0255			
	Gas Cost Adjustment:				
	Cost of Gas		\$0.8020		
Residential Non-Heating Low Income	Tariff Rate R 11:				
	Bi-monthly Customer Charge	\$13.80	\$13.80	\$13.80	
	First 20 therms	\$0.3084	\$0.3339	\$1.1359	
	All usage over 20 therms	\$0.2335	\$0.2590	\$1.0610	
	Monthly Customer Charge	\$6.90	\$6.90	\$6.90	
	First 20 therms	\$0.3084	\$0.3339	\$1.1359	
	All usage over 20 therms	\$0.2335	\$0.2590	\$1.0610	
	LDAC	\$0.0255			
	Gas Cost Adjustment:				
	Cost of Gas		\$0.8020		

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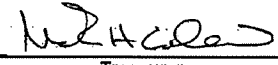
NHPUC No. 10 - Gas
 NORTHERN UTILITIES, INC.

Thirty-seventh Revised Page 95
 Superseding Thirty-sixth Revised Page 95

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 SUMMER SEASON C&I RATES

Summer Season May 2009 - October 2009		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter 32323.2	Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3077 \$0.2007 \$0.0211 \$0.8866	\$18.70 \$0.3288 \$0.2218	\$18.70 \$1.2154 \$1.1084
C&I Low Annual/Low Winter 32323.1	Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3018 \$0.1969 \$0.0211 \$0.7497	\$18.70 \$0.3229 \$0.2180	\$18.70 \$1.0726 \$0.9677
C&I Medium Annual/High Winter 32323.4	Tariff Rate G 41: Monthly Customer Charge All usage (Winter) LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.1942 \$0.0211 \$0.8866	\$60.30 \$0.2153	\$60.30 \$1.1019
C&I Medium Annual/Low Winter 32323.3	Tariff Rate G 51: Monthly Customer Charge First 1300 therms All usage over 1300 therms LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.1862 \$0.1467 \$0.0211 \$0.7497	\$60.30 \$0.2073 \$0.1678	\$60.30 \$0.9570 \$0.9175
C&I High Annual/High Winter 32323.6	Tariff Rate G 42: Monthly Customer Charge All usage (Winter) LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.1725 \$0.0211 \$0.8866	\$254.00 \$0.1936	\$254.00 \$1.0802
C&I High Annual/Low Winter 32323.5	Tariff Rate G 52: Monthly Customer Charge All usage (Winter) LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.1262 \$0.0211 \$0.7497	\$254.00 \$0.1473	\$254.00 \$0.8970

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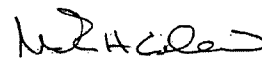
NHPUC No. 10 - Gas
 NORTHERN UTILITIES, INC.

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 SUMMER SEASON DELIVERY RATES

Summer Season May 2009 - October 2009		Tariff Rates	Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter 32337.2 (Capacity exempt Customers Only)	Tariff Rate T 40:			
	Monthly Customer Charge		\$18.70	\$18.70
	First 75 therms		\$0.3077	\$0.3288
	All usage over 75 therms		\$0.2007	\$0.2218
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I Low Annual/Low Winter 32337.1 (Capacity exempt Customers Only)	Tariff Rate T 60:			
	Monthly Customer Charge		\$18.70	\$18.70
	First 75 therms		\$0.3018	\$0.3229
	All usage over 75 therms		\$0.1969	\$0.2180
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I Medium Annual/High Winter 32337.4 (Capacity exempt Customers Only)	Tariff Rate T 41:			
	Monthly Customer Charge		\$60.30	\$60.30
	All usage (Winter)		\$0.1942	\$0.2153
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I Medium Annual/Low Winter 32337.3 (Capacity exempt Customers Only)	Tariff Rate T 51:			
	Monthly Customer Charge		\$60.30	\$60.30
	First 1300 therms		\$0.1862	\$0.2073
	All usage over 1300 therms		\$0.1467	\$0.1678
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I High Annual/High Winter 32337.6 (Capacity exempt Customers Only)	Tariff Rate T 42:			
	Monthly Customer Charge		\$254.00	\$254.00
	All usage (Winter)		\$0.1725	\$0.1936
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I High Annual/Low Winter 32337.5 (Capacity exempt Customers Only)	Tariff Rate T 52:			
	Monthly Customer Charge		\$254.00	\$254.00
	All usage (Winter)		\$0.1262	\$0.1473
	Capacity Reserve Charge LDAC		\$0.0055 \$0.0211	
C&I Interruptible Transportation 32334.1	Tariff Rate IT:			
	Monthly Customer Charge		\$170.21	\$170.21
	First 20,000 therms		\$0.1299	\$0.1299
	All usage over 20,000 therms		\$0.1108	\$0.1108

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Attachment NUI-JDS-10
Supporting Detail to the Proposed Tariff Sheets

Northern Utilities - NEW HAMPSHIRE DIVISION
Calculation of Summer Period Gas Cost
 Effective May 2009

Line		R-1 & R-2	G-50,51, 52	G-40,41,42	Non-Grandfathered Transp.	Total
No.	<u>Firm Sales Service</u>	Residential	Low Winter Classes	High Winter Classes		
1	Summer Demand Costs -	\$ 504,212	\$ 485,280	\$ 447,333	\$ -	\$ 1,436,825
2	Forecasted Sales (MMBtu)	3,227,988	3,688,779	2,281,126	-	9,197,893
3	Unit Summer Demand Cost (COGs-Demand) (Ln 1 divided by Ln 2)	\$ 0.1562	\$ 0.1316	\$ 0.1961		\$ 0.1562
4	Summer Commodity Costs -	\$ 1,871,587	\$ 2,036,561	\$ 1,424,600	\$ -	\$ 5,332,748
5	Other	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Commodity	\$ 1,871,587	\$ 2,036,561	\$ 1,424,600	\$ -	\$ 5,332,748
7	Forecasted Sales (MMBtu) -	3,227,988	3,688,779	2,281,126	-	9,197,893
8	Unit Summer Commodity Cost (COGs-Commodity) (Ln 6 divided by Ln 7)	\$ 0.5798	\$ 0.5521	\$ 0.6245		\$ 0.5798
9	Indirect Gas Costs					\$ 606,750
10	Forecasted Sales (MMBtu) -	3,227,988	3,688,779	2,281,126	-	9,197,893
11	Indirect Cost of Gas (Ln 9 divided by Ln 10) COGs-Indirect	\$ 0.0660	\$ 0.0660	\$ 0.0660		\$ 0.0660
12	Total Cost of Gas (COGs) (Ln 3 + Ln 8 + Ln 11)	\$ 0.8020	\$ 0.7497	\$ 0.8866		\$ 0.8020

**Northern Utilities - NEW HAMPSHIRE DIVISION
 Simplified Market Based Allocator (SMBA) Calculations
 Average Cost of Gas Calculation**

	Winter	Summer	Total
Demand	\$ 11,676,521	\$ 1,436,825	\$ 13,113,346
Commodity	\$ 18,864,955	\$ 5,332,748	\$ 24,197,703
Total	\$ 30,541,476	\$ 6,769,573	\$ 37,311,049
 Forecasted Firm Sales (Therms)	 29,641,849	 9,197,893	 38,839,742
 Average Residential Rate:	 Winter	 Summer	 Total
Average Demand Rate	\$ 0.3939	\$ 0.1562	
Average Commodity Rate	\$ 0.6364	\$ 0.5798	
Average Rate	\$ 1.0303	\$ 0.7360	
 Residential Reallocation:	 Winter	 Summer	 Total
Demand Costs Allocated To Residential per SMBA	\$ 5,175,695	\$ 533,484	\$ 5,709,179
Demand Costs Allocated To Residential per Avg Res. Rate	\$ 5,173,171	\$ 504,212	\$ 5,677,383
	\$ 2,524	\$ 29,272	\$ 31,796
Demand Reallocation:			
HLF Allocation	\$ 366	\$ 15,232	\$ 15,598
LLF Allocation	\$ 2,158	\$ 14,041	\$ 16,198
 SMBA Capacity Cost Allocation (%)			
HLF	15%	52%	
LLF	85%	48%	
 Commodity Costs Allocated To Residential per SMBA	\$ 8,182,691	\$ 1,913,748	\$ 10,096,439
Commodity Costs Allocated To Residential per Avg Res. Rate	\$ 8,357,938	\$ 1,871,587	\$ 10,229,526
	\$ (175,248)	\$ 42,160	\$ (133,087)
Commodity Reallocation:			
HLF Allocation	\$ (48,133)	\$ 24,807	\$ (23,326)
LLF Allocation	\$ (127,115)	\$ 17,353	\$ (109,762)
 SMBA Commodity Cost Allocation (%)			
HLF	27%	59%	
LLF	73%	41%	

Northern Utilities - NEW HAMPSHIRE DIVISION
Summary of Costs to Winter and Summer Seasons

Line No	Description (1)	Winter Nov - Apr (2)	Summer May - Oct (3)	Total (4) = (2)+(3)
DEMAND:				
1	Pipeline/Product Charges	\$ 3,806,235	\$ 1,030,200	\$ 4,836,434
2	Capacity Credits	\$ (1,674,016)	\$ -	\$ (1,674,016)
3	Total Pipeline/Product	\$ 2,132,218	\$ 1,030,200	\$ 3,162,418
4	Base Load Costs	\$ 906,667	\$ 906,667	\$ 1,813,333
5	Remaining Pipeline	\$ 1,225,552	\$ 123,533	\$ 1,349,085
6	Storage Demand	\$ 8,845,239	\$ 376,842	\$ 9,222,081
7	Peaking Demand	\$ 699,064	\$ 29,783	\$ 728,847
8	Interruptible Margins	\$ -	\$ -	\$ -
9	Re-Entry Fee Credits	\$ -	\$ -	\$ -
10	Total Direct Demand Costs	\$ 11,676,521	\$ 1,436,825	\$ 13,113,346
COMMODITY:				
12	Pipeline/Product Commodity Charges	\$ 5,289,209	\$ 4,086,024	\$ 9,375,233
13	Base Load	\$ 5,763,740	\$ 3,956,127	\$ 9,719,867
14	Remaining Pipeline	\$ (474,532)	\$ 129,897	\$ (344,634)
15	Storage Commodity	\$ 10,221,606	\$ -	\$ 10,221,606
16	Peaking Commodity	\$ 1,950,546	\$ 41,988	\$ 1,992,534
17	Interruptible Included Above	\$ (5,238)	\$ (8,758)	\$ (13,996)
18	Hedging (Gain)/Loss	\$ 1,408,832	\$ 1,213,494	\$ 2,622,326
19	Total Commodity	\$ 18,864,955	\$ 5,332,748	\$ 24,197,703
20	Total Direct Demand and Commodity	\$ 30,541,476	\$ 6,769,573	\$ 37,311,049

NORTHERN UTILITIES, INC
 NEW HAMPSHIRE DIVISION
 CGA/REFUND INTEREST CALCULATION FOR SUMMER PERIOD
 May 1, 2009 to October 31, 2009

		Beg of Mo. <u>Balance</u>	(Over)Under <u>Collection</u>	End of Mo. <u>Balance</u>	Average <u>Balance</u>	Interest <u>Rate</u>	Annual Interest <u>Amount</u>	End of Mo. Balance <u>W/ Interest</u>
Nov-08	(act)	\$ 494,006		\$ 494,006	\$ 494,006	4.00%	\$ 1,647	\$ 495,653
Dec-08	(act)	\$ 495,653		\$ 495,653	\$ 495,653	3.61%	\$ 1,491	\$ 497,144
Jan-09	(act)	\$ 497,144		\$ 497,144	\$ 497,144	3.25%	\$ 1,346	\$ 498,490
Feb-09	(act)	\$ 498,490		\$ 498,490	\$ 498,490	3.25%	\$ 1,350	\$ 499,840
Mar-09	(fcst)	\$ 499,840		\$ 499,840	\$ 499,840	3.25%	\$ 1,354	\$ 501,194
Apr-09	(fcst)	\$ 501,194		\$ 501,194	\$ 501,194	3.25%	\$ 1,357	\$ 502,551
May-09	(fcst)	\$ 502,551	\$ 256,047	\$ 758,598	\$ 630,574	3.25%	\$ 1,708	\$ 760,306
Jun-09	(fcst)	\$ 760,306	\$ (299,343)	\$ 460,963	\$ 610,635	3.25%	\$ 1,654	\$ 462,617
Jul-09	(fcst)	\$ 462,617	\$ (344,368)	\$ 118,249	\$ 290,433	3.25%	\$ 787	\$ 119,036
Aug-09	(fcst)	\$ 119,036	\$ (315,332)	\$ (196,295)	\$ (38,629)	3.25%	\$ (105)	\$ (196,400)
Sep-09	(fcst)	\$ (196,400)	\$ (297,143)	\$ (493,543)	\$ (344,972)	3.25%	\$ (934)	\$ (494,477)
Oct-09	(fcst)	\$ (494,477)	\$ 393,002	\$ (101,475)	\$ (297,976)	3.25%	\$ (807)	\$ (102,282)

(Over)/Under Collection \$ (607,136)

Interest \$ 2,303

Ending Balance	(\$102,282)
Working Capital	\$20,780
Bad Debt	\$51,680
Capacity Reserve Credit	\$0
Production & Storage	\$0
Refund	\$0
Misc Overhead	\$29,436
	(\$386)

Attachment NUI-JDS-11
CGA Components – Variance Analysis

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Variance Analysis of Components of Proposed COG vs. Actual Costs 2008

	May 2009 through October 2009			May 2008 through October 2008			
	Costs	Therm Sales	Rate Effect on CGA	Costs	Therm Sales	Rate Effect on CGA	Difference per Therm
<u>DEMAND</u>				<u>DEMAND</u>			
Product Demand	\$ 196,751		\$ 0.0214	Product Demand	\$ 115,086	\$ 0.0145	\$ 0.0069
Pipeline - Reservation	\$ 833,449		\$ 0.0906	Pipeline - Reservation	\$ 889,581	\$ 0.1119	\$ (0.0213)
Storage Demand	\$ 406,625		\$ 0.0442	Storage Demand	\$ 700,976	\$ 0.0882	\$ (0.0440)
Capacity Release	\$ -		\$ -	Capacity Release	\$ -	\$ -	\$ -
<u>Allocated Capacity Assignment Costs [1]</u>	<u>N/A</u>		<u>\$ -</u>	<u>Allocated Capacity Assignment Costs</u>	<u>\$ (302,487)</u>	<u>\$ (0.0381)</u>	<u>\$ 0.0381</u>
Total Demand Effect	\$ 1,436,825	9,197,893	\$ 0.1562	Total Demand Effect	\$ 1,403,156	7,947,917	\$ 0.1765 \$ (0.0203)
<u>COMMODITY</u>				<u>COMMODITY</u>			
Pipeline Supply	\$ 4,086,024		\$ 0.4442	Pipeline Supply	\$ 6,227,949	\$ 0.7836	\$ (0.3394)
Hedging Gain/Loss	\$ 1,213,494		\$ 0.1319	Hedging Gain/Loss	\$ (253,019)	\$ (0.0318)	\$ 0.1637
LPG/LNG/Peaking/Other	\$ 41,988		\$ 0.0046	LPG/LNG/Peaking/Other	\$ 36,188	\$ 0.0046	\$ -
Distrigas Vapor/Spot	\$ -		\$ -	Distrigas Vapor/Spot	\$ 1,868,163	\$ 0.2351	\$ (0.2351)
Storage Supplies	\$ -		\$ -	Storage Supplies	\$ 10,349	\$ 0.0013	\$ (0.0013)
Interruptible Costs	\$ (8,758)		\$ (0.0010)	Interruptible Costs	\$ (195,714)	\$ (0.0246)	\$ 0.0236
<u>Miscellaneous</u>	<u>\$ -</u>		<u>\$ -</u>	<u>Miscellaneous</u>	<u>\$ 28,416</u>	<u>\$ 0.0036</u>	<u>\$ (0.0036)</u>
Total Commodity Effect	\$ 5,332,748	9,197,893	\$ 0.5798	Total Pipeline Commodity Effect	\$ 7,722,332	7,947,917	\$ 0.9716 \$ (0.3918)
TOTAL SUMMER GAS COSTS	\$ 6,769,573	9,197,893	\$ 0.7360	TOTAL SUMMER GAS COSTS	\$ 9,125,488	7,947,917	\$ 1.1482 \$ (0.4122)
Under/Over Collection	\$ 502,551		\$ 0.0546	Under/Over Collection	\$ (92,816)	\$ (0.0117)	\$ 0.0663
Refunds	\$ -		\$ -	Refunds	\$ -	\$ -	\$ -
Interest	\$ 2,303		\$ 0.0003	Interest	\$ 23,977	\$ 0.0030	\$ (0.0027)
Miscellaneous Overhead	\$ 29,436		\$ 0.0032	Miscellaneous Overhead	\$ 28,784	\$ 0.0036	\$ (0.0004)
Working Capital Allowance	\$ 20,780		\$ 0.0023	Working Capital Allowance	\$ 12,717	\$ 0.0016	\$ 0.0007
Bad Debt Allowance	\$ 51,680		\$ 0.0056	Bad Debt Allowance	\$ 29,407	\$ 0.0037	\$ 0.0019
Production and Storage Capacity	\$ -		\$ -	Production and Storage Capacity	\$ -	\$ -	\$ -
Summer Costs Deferred to Winter	\$ -		\$ -	Summer Costs Deferred to Winter	\$ -	\$ -	\$ 0.0660
<u>Adjusted Bill Adjustment</u>	<u>\$ -</u>		<u>\$ -</u>	<u>Adjusted Bill Adjustment</u>	<u>\$ (3,814)</u>	<u>\$ (0.0005)</u>	<u>\$ 0.0005</u>
TOTAL INDIRECT GAS COSTS	\$ 606,750	9,197,893	\$ 0.0660	TOTAL INDIRECT GAS COSTS	\$ (1,745)	7,947,917	\$ (0.0002) \$ 0.0662
TOTAL	\$ 7,376,323	9,197,893	\$ 0.8020	TOTAL	\$ 9,123,743	7,947,917	\$ 1.1479 \$ (0.3459)

Notes:

[1] Allocated Capacity Assignment Costs have already been netted from the Summer 2009 demand cost estimates.

Attachment NUI-JDS-12
2009 Summer Period Typical Bill Analyses

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

**Typical Residential Heating Bill - 802.3 ccfs/year
 Comparison of Summer 2009 vs. Summer 2008**

	Typical Usage: ccfs	Winter												Summer	Total	
		Nov	Dec	Jan	Feb	Mar	Apr	Nov - Apr	May	June	July	August	Sept	October	May - Oct	Nov - Oct
Winter 2008 - 2009		52.9	97.8	140.0	133.4	126.5	98.7	649.3	50.9	27.7	18.3	16.0	17.0	23.1	153.0	802.3
Customer Charge	units @ \$ 9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$57.00							\$57.00	
First	50 units @ \$0.4102	\$20.51	\$20.51	\$20.51	\$20.51	\$20.51	\$20.51	\$123.06							\$62.39	
Over	50 units @ \$0.2990	\$0.87	\$14.29	\$26.91	\$24.94	\$22.87	\$14.56	\$104.44							\$0.27	
	CGA 1 \$1.2636	\$66.84						\$66.84							\$40.82	
	CGA 2 \$1.2636		\$123.58					\$123.58							\$22.22	
	CGA 3 \$1.2636			\$176.90				\$176.90							\$14.68	
	CGA 4 \$1.2636				\$168.56			\$168.56							\$12.83	
	CGA 5 \$1.0540					\$133.33		\$133.33							\$13.63	
	CGA 6 \$1.0540						\$104.03	\$104.03							\$18.53	
	LDAC \$ 0.0255	\$1.35	\$2.49	\$3.57	\$3.40	\$3.23	\$2.52	\$16.56							\$0.59	
Summer 2009									\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$57.00	
First	50 units @ \$0.4102							\$20.51	\$11.36	\$7.51	\$6.56	\$6.97	\$9.48	\$62.39		
Over	50 units @ \$0.2990							\$0.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.27		
	CGA 1 \$0.8020							\$40.82						\$40.82		
	CGA 2 \$0.8020								\$22.22					\$22.22		
	CGA 3 \$0.8020									\$14.68				\$14.68		
	CGA 4 \$0.8020										\$12.83			\$12.83		
	CGA 5 \$0.8020											\$13.63		\$13.63		
	CGA 6 \$0.8020												\$18.53	\$18.53		
	LDAC \$ 0.0255							\$1.30	\$0.71	\$0.47	\$0.41	\$0.43	\$0.59	\$3.90		
TOTAL		\$99.07	\$170.38	\$237.39	\$226.91	\$189.44	\$151.12	\$1,074.31	\$72.40	\$43.78	\$32.15	\$29.30	\$30.54	\$38.09	\$246.27	\$1,320.58

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

**Typical Residential Heating Bill - 802.3 ccfs/year
 Comparison of Summer 2009 vs. Summer 2008**

	Winter													Summer	Total	
	Nov	Dec	Jan	Feb	Mar	Apr	Nov - Apr	May	June	July	August	Sept	October	May - Oct	Nov - Oct	
Typical Usage: ccfs	52.9	97.8	140.0	133.4	126.5	98.7	649.3	50.9	27.7	18.3	16.0	17.0	23.1	153.0	802.3	
Winter 2007 - 2008																
Customer Charge units @ \$	9.50															
First 50 units @	\$0.4102															
Over 50 units @	\$0.2990															
CGA 1	\$1.0610															
CGA 2	\$1.0610	\$103.77														
CGA 3	\$1.0610		\$148.54													
CGA 4	\$1.0610			\$141.54												
CGA 5	\$1.0610				\$134.22											
CGA 6	\$1.2732					\$125.66										
LDAC \$	0.0194	\$1.03	\$1.90	\$2.72	\$2.59	\$2.45	\$1.91	\$12.60								
Summer 2008																
Customer Charge units @ \$	9.50															
First 50 units @	\$0.4102															
Over 50 units @	\$0.2990															
CGA 1	\$1.1315															
CGA 2	\$1.3231															
CGA 3	\$1.3231															
CGA 4	\$1.2050															
CGA 5	\$0.9305															
CGA 6	\$0.9305															
LDAC \$	0.0194															
TOTAL	\$88.03	\$149.97	\$208.18	\$199.07	\$189.55	\$172.15	\$1,006.95	\$88.86	\$58.05	\$41.57	\$35.65	\$32.62	\$40.92	\$297.68	\$1,304.63	
Change	\$11.04	\$20.41	\$29.22	\$27.84	(\$0.11)	(\$21.03)	\$67.36	(\$16.46)	(\$14.27)	(\$9.42)	(\$6.35)	(\$2.08)	(\$2.83)	(\$51.41)	\$15.95	
% Chg	12.54%	13.61%	14.04%	13.99%	-0.06%	-12.22%	6.69%	-18.52%	-24.57%	-22.67%	-17.81%	-6.38%	-6.91%	-17.27%	1.22%	

NORTHERN UTILITIES, INC. -- NEW HAMPSHIRE DIVISION
Impact of Rate Changes on Residential Heating Bills by Usage Level
Forecast Summer 2009 versus Actual Summer 2008

Residential Heating		
	Summer 08	Summer 09
Customer Charge	\$9.50	\$9.50
First 50 Therms	\$0.4102	\$0.4102
Over 50 therms	\$0.2990	\$0.2990
LDAC	\$0.0194	\$0.0255
CGA	\$1.1406	\$0.8020

	Usage (Therms)	Summer 08 Bill Amount	Summer 09 Bill Amount	Total Bill		Base Rate		CGA		LDAC	
	5	\$17.35	\$15.69	(\$1.66)	-9.6%	\$0.00	0.0%	(\$1.69)	-9.7%	\$0.03	0.2%
	10	\$25.20	\$21.88	(\$3.33)	-13.2%	\$0.00	0.0%	(\$3.39)	-13.5%	\$0.06	0.2%
	20	\$40.90	\$34.25	(\$6.65)	-16.3%	\$0.00	0.0%	(\$6.77)	-16.6%	\$0.12	0.3%
Average Monthly	25	\$48.76	\$40.44	(\$8.31)	-17.1%	\$0.00	0.0%	(\$8.47)	-17.4%	\$0.15	0.3%
	30	\$56.61	\$46.63	(\$9.98)	-17.6%	\$0.00	0.0%	(\$10.16)	-17.9%	\$0.18	0.3%
	45	\$80.16	\$65.20	(\$14.96)	-18.7%	\$0.00	0.0%	(\$15.24)	-19.0%	\$0.27	0.3%
	50	\$88.01	\$71.39	(\$16.63)	-18.9%	\$0.00	0.0%	(\$16.93)	-19.2%	\$0.31	0.4%
	75	\$139.44	\$114.50	(\$24.94)	-17.9%	\$0.00	0.0%	(\$25.40)	-18.2%	\$0.46	0.3%
	125	\$212.39	\$170.82	(\$41.56)	-19.6%	\$0.00	0.0%	(\$42.33)	-19.9%	\$0.76	0.4%
	150	\$248.86	\$198.99	(\$49.88)	-20.0%	\$0.00	0.0%	(\$50.79)	-20.4%	\$0.92	0.4%
	200	\$321.81	\$255.31	(\$66.50)	-20.7%	\$0.00	0.0%	(\$67.72)	-21.0%	\$1.22	0.4%